Report

OF THE

Bombay Chamber of Commerce

FOR THE YEAR 1929.

(Established 22nd September 1836)

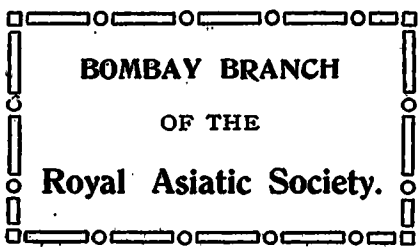
(Incorporated 18th June 1924)

VOLUME II.

CORRESPONDENCE, DOCUMENTS AND STATISTICS.

00133607

Bombay:
THE TIMES OF INDIA PRESS.
1930.



Digitized with financial assistance from
Government of Maharashtra
on 01 February, 2020

Report

OF THE

Bombay Chamber of Commerce

FOR THE YEAR 1929.

133607

(Established 22nd September 1836)

(Incorporated 18th June 1924)

VOLUME II.

CORRESPONDENCE, DOCUMENTS AND STATISTICS.

Bombay:

THE TIMES OF INDIA PRESS.

1930.

00133607

CONTENTS.

VOLUME II.

	PAGE
Banking Enquiry Committee—Central	1
„ „ „ —Provincial	22
Boilers Act	241
Budget Estimates and Finance Member's Speech	293
Census Act	242
Cotton Cess Act	274
Court Fees (Bombay Amendment) Act	276
Finance Act	223
Income-Tax (Provident Funds) Relief Act	249
Insolvency, Presidency Towns, Act	216
Intimidation Act—Prevention of—Bombay	284
Labour—Hours of work of salaried employees	94
„ —Royal Commission on	68
Land Transfer System	43
Limitation Act	215
Lloyd Barrage and Construction Scheme	85
Maternity Benefits Act, Bombay	280
Mill Strike, Deputation	74
Port Trust Act, Bombay	288
Presidency Area (Emergency) Security Act	288
Railway Budget and Railway Member's Speech	353
Registration (Bombay Amendment) Act	277

	PAGE
Shipping—Reservation of Coastal Traffic	127
,, —Bill to reserve the coastal traffic	142
,, —Hours of work on board ship...	104
Smoke Nuisances Act (Bombay)	286
Soft Coke Cess Act	238
Stamp (Bombay Amendment) Act...	275
Statistics of the Government of India.—	
Cash Balances	370
Coinage of silver in India	371
Gold Standard Reserve	371
Paper Currency Reserve	371
Promissory Notes standing on London registers ...	371
Statistics of Indian Trade—	
Bombay —Cotton, Seeds, Wheat, etc.—Exports of ...	460
,, —Cotton—receipts, exports and mill consumption	384
,, —Foreign Trade—Exports	448
,, —Foreign Trade—Imports	426
,, —Piece-goods—Cotton grey, exports of Indian manufactured	377
,, —Shipping—Foreign Trade	468
,, —Treasure, Exports	382
,, —Treasure, Imports	381
,, —Yarns—Exports of Indian Cotton	462
British India—Foreign Trade of—Exports	412
,, —Foreign Trade of—Imports	385
,, —Foreign Trade—Summary	374
,, —Gold and Silver Bullion exports	380
,, —Gold and Silver Bullion imports	378
,, —Import and Export Trade	372
,, —Railways—Total mileage	372
,, —Shipping—Foreign Trade	466
Statutory Commission—Discriminatory Legislation	120
,, ,, —Transfer of Law and Order	63
Stores Purchase, Rupee Tender System	60
Tariff Act	217
,, Schedule	149
Trade Disputes Act	227
Trade Mission, Indian	82
Workmen's Compensation Act	218

Letter No. 200-93, dated 27th January 1930, from the Bombay Chamber of Commerce to the Secretary, Indian Central Banking Enquiry Committee.

My Committee have had under consideration the questionnaire issued by the Indian Central Banking Enquiry Committee and having carefully examined the questions in consultation with the Finance Sub-Committee of the Chamber they instruct me to submit replies as under.

I. Industrial Banks and Credit Facilities for India's Main Industries.

Question I.—State with reference to one or more industries which you have had opportunities to observe the credit facilities required with special reference to (*a*) fixed capital expenditure or block, and (*b*) current requirements or floating capital.

State also how far in your opinion these requirements are met by various types of banks and bankers and how far the present facilities of financing fall short of the actual requirements.

Answer 1.—(*a*) *Fixed Capital Expenditure or Block.*—In certain cases in Cotton Mill Companies the Block is financed by deposits or loans instead of by ordinary capital. The supply of capital for industrial development in India is somewhat limited and until capital is more easily forthcoming the danger exists of financing long-term investments by means of short-term money. It is perfectly legitimate to find a portion of this finance required for block by means of a debenture loan but this form of finance is not as popular in India as elsewhere, largely because the general public either do not appreciate the value of the security, or because this form of investment gives small prospect of appreciation in value—the latter consideration being a favourite aspect looked for by a large proportion of the Indian public on this side of India. Until the capital market can be fed by Investment Trust Companies or Issue Houses the difficulty of mobilizing the capital that is available for industrial development will remain. The Managing Agency system has done

more to provide and attract capital into industrial enterprise than Banks or Trust Corporations.

(*b*) *Current Requirements or Floating Capital.*—These are provided largely by advances from Banks on personal security or liquid assets on the one hand and by deposits from the public or the Managing Agents on the other. The latter system, which has the advantage of being simple in operation even if dangerous of abuse, has tended to give way before the more modern method of advances from Banks on adequate security. This is partly due to the losses incurred by Managing Agents of their deposits during the last few years, more particularly in the Cotton Mills of Bombay. On the other hand in places such as Ahmedabad where conditions differ considerably from those obtaining in Bombay, the practice of financing floating capital by means of deposits from the public has proved to a large degree both economical and satisfactory. The disadvantages of the system of financing floating capital by means of deposits are most clearly seen in bad times when owing to the public being nervous deposits are liable to be withdrawn from good and bad concerns alike, thereby aggravating the position at a time when all resources are required to carry over what may be only a temporary period of depression.

Question 2.—Different methods of financing and different classes of paper or documents are used in industries in connection with production, import and export. In some cases it is the buyer who finds the money himself or through his banker; in other cases it is the seller who finds the money for himself or through his banker; and in others it is the middleman, merchant, or commission agent who does this. Describe any prevailing trade or business practices relative to these which have come under your observation and suggest any improvements in the present organization which, in your opinion, will benefit the different classes of producers and merchants or the community at large.

Answer 2.—No answer.

Question 3.—Give particulars of the rates of interest which are charged at present on loans and advances and also of the different classes of securities which are approved by banks, financial houses and commission agents.

Indicate any difficulties experienced on account of lack of credit facilities or on account of high interest or discount rates or on any other account and suggest remedies therefor.

Answer 3.—Rates of interest vary with the nature of the security, according to good or bad parties, and also in relation to the seasonal rise and fall of the Imperial Bank of India rate.

First-class borrowers can obtain loans at the Imperial Bank rate or at 1 per cent. over it.

The various classes of securities accepted by Banks are: Government paper, Municipal and Port Trust loans, Prescribed Railway shares, first-class industrial securities, Usance Bills and Liquid Assets or Hypothecation of goods.

Question 4.—If in your opinion banks in India have not financed industries, large or small, freely, to what causes do you attribute their reluctance? Do you think financing of industries is possible by banks as they exist at present and by their present methods?

If not, do you suggest the establishment of any other machinery?

Are you in favour of trade banks, *i.e.*, banks which specialize in dealing with special trades?

Do you favour the establishment of an industrial bank in each province?

If so, what constitution would you suggest for such a bank?

What are the facilities which in your opinion should be given to such a bank either by Government or any other agency?

Would you suggest any restrictions on the grant of loans by such a bank in order to secure reasonable safety for the bank while providing finance for industries?

Answer 4.—My Committee consider Banks have financed Industries as far as the security offered permits. They are not in favour of any special measures for providing finance for Industrial development by means of Trade Banks. Attempts in this direction such as the Tata Industrial Bank in the past have shown that the economic development of the country is not yet ripe for this type of specialized Bank.

II. Financing of Foreign Trade.

Question 1.—Would you state with reference to any trade that you have had an opportunity to observe, the credit facilities which are required and to what extent banks supplying these facilities fulfil the present requirements?

In your opinion, is there any class of merchants who are unable to secure all the assistance they need either in India or in foreign countries, and if so, could you give any reasons for this state of affairs ?

What remedies do you suggest ?

Answer 1.—My Committee have not observed any trade in which credit facilities are not adequately provided for by the Exchange Banks.

Question 2.—What are the credit instruments in use with regard to foreign trade ?

In what conditions is credit available against these documents and in what conditions is clean credit available ? What are the rates charged by the banks ?

Are there any seasonal fluctuations in these rates ?

What are the facilities existing at present in the export trade for discounting export bills ?

Are there any restrictions that you have to complain of ?

Have you any remarks to make with regard to the exchange rates which are charged for the conversion of rupee into sterling or other foreign currencies and *vice versa*, or for the remittance of funds to and fro ?

Answer 2.—The credit instruments in use in regard to Foreign Trade are Demand and Usance Bills which are drawn D/A or D/P, payable in London or elsewhere. Clean Credits are available in the case of customers of good financial standing. Rates vary according to the fluctuations in the International money market and the law of supply and demand.

Question 3.—(*i*) Have you any suggestions to make with regard to :—

(*a*) the establishment of bonded warehouses,
(*b*) the present practice of Port Trust warehousing,
(*c*) the practice by banks of releasing goods on trust receipts, or
(*d*) any other methods in vogue for the convenience and facility of merchants engaged in the import trade ?

(*ii*) Do the interests of the traders and the public suffer in any way through any defects in the present organization, and have you any suggestions for its improvement ?

Answer 3.—(*i*) (*a*) It is questionable whether licensed warehouses are at present a practical proposition owing to the great diversity of the crops grown in the provinces and the large capital outlay involved.

(*b*) The present practice of Port Trust Warehousing seems satisfactory.

(*c*) The existing system also works satisfactorily.

III. Regulation of Banking.

Question 1.—Are you in favour of audit and examination of bank accounts by examiners ?

If so, how should these examiners be appointed and by whom ?

What should be the duties of such examiners ? What should be their qualifications and how should their cost be met ?

Answer 1.—My Committee are not in favour of the institution of any system which would tend to throw on the Examiner/Auditor any of the responsibility which should be borne by the Staff and/or Directorate. Any form of control or inspection which would in any way detract from the responsibility of the management is obnoxious. No loophole should be left for an unscrupulous or inefficient directorate to shelter themselves behind a screen of Government Inspection or Audit. My Committee are in favour of a rigid and periodical audit by practised competent Accountants whose report to the Board of Directors and not to any Board of Audit, should be the measure of responsibility for the careful observance of cautious banking. It might be mentioned that the certificate given by auditors should be more explicit as regards debts considered doubtful, the true market value of securities and the proper valuation of investments at the date of the audit.

Question 2.—Are you in favour of any kind of restrictions being imposed on the business of all banks ?

For example, should there be any restrictions of the nature imposed on the Imperial Bank of India under Section 8 of the Imperial Bank of India Act ?

Answer 2.—My Committee are not in favour of any restriction of any kinds. Healthy competition for legitimate business is the best safeguard.

They are opposed to any restrictions such as are set out in Parts I and II of the schedule being applied to Banking generally.

Question 3.—In your opinion is it desirable that the use of the word "bank" should be restricted, and if so, what restrictions do you suggest ?

Also state whether you suggest any additional provisions for special application to (*a*) a private firm in India doing banking business, (*b*) a branch of a firm whose head office is located outside India, doing banking business in India and (*c*) a branch of a company whose head office is located outside India, doing Banking business in India.

Through what agency and in what manner would you have these provisions enforced ?

Answer 3.—Any institution calling itself a Bank should be registered (see below) and regulations should prescribe the minimum amount of paid-up capital in *Cash* in proportion to the authorized capital, and withhold the right to start business unless the minimum has been paid up.

A firm styling themselves Bankers need not be similarly regulated as the credit of the individual must carry less weight and so be less liable to attract outside capital. Firms doing banking business in India should be compelled to keep a minimum cash ratio.

A branch of a firm doing banking business in India whose head office is outside India should be compelled to keep a percentage of its current liabilities in cash or in Indian Government securities and the same should apply to a Bank whose head office is outside India.

It would be desirable to have compulsory registration of all Banks in some such form as was provided for under the Reserve Bank Act and if and when the Reserve Bank Act is introduced this would be a suitable opportunity for inaugurating a list of *recognized* Banks. This method would avoid the difficulty of defining what a Bank is generally, which would be a very difficult matter. It also would achieve a panel of Banks by way of privilege instead of by way of restriction. Any special conditions regarding audit or form of public Balance Sheet would be drawn up as conditions to be imposed before any Bank could get its name put up on the list of approved Banks.

Question 4.—Are you in favour of defining by legislation or otherwise the sphere of operations of any class of banks, *e.g.*, Co-operative Banks, Exchange Banks, etc. ?

Answer 4.—My Committee think the difficulties underlying such proposed legislation would largely detract from the object. The more competition the better for the country provided the institutions are sound, and my Committee see no reason for preventing an Exchange Bank from doing ordinary Banking business in the country.

Question 5.—Do you think that foreign banks should not be allowed to do banking business in India unless they received a license? What authority, in your opinion, should have the power to issue, renew and cancel such license? What regulations should in your opinion be prescribed or governing the operations of such a foreign bank?

Answer 5.—Seeing that the general cry is that India is deficient in Banking facilities my Committee see no good reason why any restrictions should be placed in the way of the expansion of Banking by an attempt to license foreign Banks. At the same time they are of the opinion that any foreign Banks starting business in India should be compelled to fulfil the conditions laid down for recognized Banks (*vide* 3 above).

My Committee consider that the Registrar of Companies should be the Executive Officer to supervise this.

They see no reason to regulate the sphere of activity of such a foreign Bank as its utility must be dependent on its stability and resources.

Question 6.—A Bank which is a limited liability Company registered in India is at present governed by the law of Joint Stock Companies in India.

Do you consider that position satisfactory?

If not, what additional provisions for special application to such banks would you suggest, particularly with reference to (*a*) authorized and subscribed capital, (*b*) capital that should be paid up before business is started, (*c*) provision of reserves, (*d*) proportion of cash balance to time and demand liabilities, (*e*) publication of balance sheets, their form and frequency, etc.?

Answer. 6.—There may be (as mentioned in 3 above) certain safeguards which should be applied to Banks other than those provided under the Indian Companies Act in respect of Auditor's certificate and form of publication of Balance Sheets. My Committee consider a minimum paid-

up capital might be stipulated and a half-yearly audited statement of the affairs of the Bank might be insisted upon.

Legislation should provide for a minimum cash capital before commencement of business and a cash percentage to liabilities maintained with a Central or Reserve Bank.

Question 7.—Have you any suggestions to make for the regulation of expeditious liquidation and advance payment to depositors in case of failure of banks ? (Cf. case of the Alliance Bank of Simla.)

Answer 7.—No. This can hardly be a matter for legislation.

Question 8.—Would you state the principal causes which in your experience or observation have led to bank failures in India ?

What remedies would you suggest to prevent a recurrence of such failures or to secure timely assistance in such cases ?

Answer 8.—(*a*) Insufficient knowledge of the theory and practice of Banking amongst those responsible for the conduct of the Bank's affairs.

(*b*) Insufficient provision of reserves and over-payment of dividends.

(*c*) Insufficient paid-up capital and too large a proportion of it held in Immovable Assets.

(*d*) Insufficient liquidity of funds due in part to over-advancing on long term or lock-up advances.

(*e*) In certain cases to absence of business morality resulting in losses due to fraud or misuse of the Banks' funds for financing those personally connected with the management.

The remedies must largely be in the shape of " bought experience " and education in the proper theory and practice of sound Banking principles.

Question 9.—It has been suggested that in some actual cases in the past where banks have been in difficulties, some plan for amalgamation or reconstruction instead of liquidation would have been in the public interest. Would you state your views on this suggestion and would you recommend any provision for securing that, before liquidation proceedings are enforced, adequate opportunities should be given for exploring the possibility of arrangeng a scheme for amalgamation or

reconstruction? If your answer is in the affirmative, please make suggestions as to the sort of provision which you have in mind.

Answer 9.—My Committee do not see how these matters can be treated except *ad hoc*. It is well known that in certain cases of anticipated failure the Imperial Bank has been able to do much to assist, but even then, as in the case of the Alliance Bank of Simla, although liquidation was deferred it could not ultimately be avoided. Amalgamation must remain a matter of free negotiation and no legislation can assist in what must remain an arrangement of mutual interest to the parties concerned.

Question 10.—It is complained that the cost of liquidation is high at present. Have you any suggestion to make regarding this point and for the reduction of such cost?

Answer 10—No answer.

Question 11.—Are you in favour of making any distinction between current accounts and other deposits in the matter of protection of depositors and do you suggest any legislative measures for the purpose?

Do you recommend the creation of a special class of deposits as distinguished from current and fixed deposits under the existing system and the passing of any special legislative measures for the protection of such deposits with a view to encouraging the investment of savings?

Answer 11.—My Committee see endless difficulties in differentiating between the various classes of deposits and are against any legislation affecting them.

Question. 12.—Have you any suggestions to make in regard to the proposal that is sometimes made that banks which are really stable should be legally protected against unjust attacks on their stability?

If so, please give your views as to who is to determine the cases in which such protection should be extended and in what circumstances, and also the nature of the protection to be granted.

Answer 12.—No. A Bank usually gets what it deserves and if in some cases the criticism proves to be wrong, a Bank whose position was strong is not likely to suffer much inconvenience from such invidious criticism. The best insurance against damaging criticism lies in a sound position, and the position of a Bank should be sound enough to withstand the sort of criticism that Bombay is accustomed to from

ignorant or malicious parties. My Committee deprecate any interference by legislation in such matters other than those provided by the existing law. The publication of a half-yearly statement of the affairs of a Bank accompanied by a more detailed Auditor's certificate with special reference to the valuation of Investments and the position regarding bad or doubtful debts would do much to reassure the intelligent public as to a Bank's position.

Question 13.—What are the various taxes paid by banking companies? Do any of these taxes interfere with the development or amalgamation of banks?

Have you any suggestions for modifying, removing or readjusting these taxes?

Do you recommend any special concessions, etc., in respect of particular classes of banks, *e.g.*, Co-operative Banks? State your reasons.

Answer 13.—My Committee are not aware of anything that really hinders amalgamation of concerns whose real interests would be thereby protected.

IV. Banking Education.

Question 1.—What are the existing facilities for banking education in schools, colleges and universities in India?

Is there any co-ordination of effort between such institutions and the banks?

Answer 1.—Banking is made one of the special subjects for the degree of 'B. Com.' in the Sydenham College of Commerce, Bombay. The Economic Department of Indian Universities might follow the example of English and American Universities and devote their energies to the collection and promotion of knowledge in regard to this all-important subject.

My Committee do not know of any co-ordination between Universities and Banks, but the Imperial Bank in its published Memorandum scheme for training Indians for service in the Bank, states: "Preference will be given to candidates who have obtained the degree of Bachelor of Commerce from the College of Commerce, Bombay, to graduates of a recognized University of the United Kingdom or India, to persons

who have passed the examination of the Institute of Bankers in England, Scotland, Ireland or India and to those who have had previous Banking experience."

The Indian Institute of Bankers should form a means of liaison between Banks and Educational Institutions.

Question 2.—Do banks provide any facilities for the training of boys in banking business ?

What is the present method of recruitment of staff by the Imperial Bank of India, the Indian Joint Stock Banks, the Exchange Banks and the Co-operative Banks ?

Answer 2.—The Imperial Bank of India formulated the scheme referred to in the foregoing answer.

Staff officers for the Imperial Bank are recruited at present largely in England but under the above scheme an increasing number will be recruited from the Indian staff.

The staff of the Exchange Banks is drawn from their home offices where candidates are trained for some years.

The clerical staff of the Imperial Bank of India are recruited locally, largely from boys who have just left school.

Candidates for posts under the scheme referred to in the first paragraph are selected after examination by a Selection Committee appointed by the Board. They must not be more than 25 years of age.

Question 3.—How far is instruction in banking, theoretical and practical combined at present ?

Answer 3.—The Indian Institute of Bankers provides for those engaged in Banking facilities for studying the theory of Banking and has set examinations for this purpose at regular intervals.

Question 4.—Can you give any information regarding the facilities afforded in other countries in the matter of Banking education ? Have you any suggestions to make regarding the facilities that should be made available in India ?

Have you any suggestions to make in regard to the grant of facilities for higher training outside India to bank probationers and bank assistants in India ?

Answer 4.—(*a*) My Committee have no information.

(*b*) Nil.

Question 5.—Have you any suggestions regarding the constitution of the Indian Institute of Bankers ?

Answer 5.—No suggestions.

Question 6.—What is the present position and what in your opinion should be the future position of the Indian Institute of Bankers in regard to Banking education ?

Answer 6.—Its development and functions should run on the same lines as the English Institute of Bankers with which it might be affiliated.

Question 7.—What is the training of indigenous bankers at present ?

Have you any proposals of a practical nature for the provision of special training for this class ?

Answer 7.—(*a*) The training of indigenous Bankers is confined to practical experience in the business.

(*b*) In the primary schools instruction should be given in elementary accounting, in arithmetical exercise in interest, commission, discounts, etc. This may be followed by the Middle and Higher Schools giving instruction in Banking subjects, Co-operative principles, etc.

In the Universities a special Chair might be instituted for this highly important subject.

Lectures by Bankers on Banking subjects should be provided, and Lawyers might lecture on the laws governing banking and kindered subjects. My Committee have in mind the "Gilbart" lectures. The Institute of Bankers in each centre should provide lectures for its members and arrange for them to be given in the Universities.

Question 8.—What are the prospects, present and future, of boys trained in Banking in India ?

Do you attribute the slow development of Banking and specially branch Banking to the absence of training men in India ?

Answer 8.—(*a*) With the large field available and the paucity of Banking concerns, it should follow that the growing demand for Banks should furnish good prospects

for individuals trained in Banking. The difficulty of providing men of the requisite experience and cautious outlook will of course be felt for a long time.

(*b*) The point that must not be lost sight of when speaking of Banking development is that it is not so much a question of introducing Banking in the general sense of the word in a country that is devoid of Banking organization of its own, but rather the substitution of the Westernised system of Joint Stock Banking for the existing network of indigenous shroffs, sowcars and small money-lenders who at present provide the main Banking machinery throughout the large agricultural areas of India. It is the substitution of one form of Banking for another, and the process must be gradual. The immediate prospects are the gradual substitution of Indian-trained Banking staff for the European-trained staff and thereafter the rate of progress must necessarily be somewhat slow. As in the legal profession the supply will probably ultimately exceed the demand, but for some years to come the supply will be insufficient.

V. General Banking Organization and Money Market.

Question 1.—Do you find in the present organization of Banks and the Money Market in different parts of India any defects which are likely to be remedied by :—

(*a*) administrative measures of Government,

(*b*) legislation, and

(*c*) co-operation amongst bankers themselves ?

Answer 1 (*a*).—My Committee are only conversant with Bombay conditions and while not prepared to admit that there are defects in organization which can be remedied by any or all of the measures proposed, anomalous situations arise, which would tend to show that greater co-operation between the financial centres and rural areas is necessary. It is not unusual to have the Imperial Bank rate standing at, say, 6 per cent., with money at call unlendable at 2 per cent.

Question 2.—Have you any suggestions to make regarding greater co-operation between indigenous Banks and other Banks in India ?

Answer 2.—The Imperial Bank and the Joint Stock Banks maintain a list of approved indigenous Bankers whose Hundies they are prepared to discount or to whom they grant cash credits but these facilities are usually only availed of in the busy season. With the spread of Banking, there is no doubt that Banks will gradually get in direct touch with the smaller trader and this may have the effect of reducing the rate of interest payable by the latter, as the competition between the Banks becomes keener.

Question 3.—Have you any suggestions to make with regard to the organization and functions of Clearing Houses in India ?

Answer 3.—No answer.

Question 4.—Have you any suggestions to make with regard to the regulation of the Bank rate ?

Answer 4.—The regulation of the Bank rate should be carried out by the Committee of the Central Board of the Imperial Bank or the Reserve Bank if one is created. The rate should be entirely dictated by the exigencies of the money situation in India with due reference, of course, to international conditions and it should not in any way be subject to control by the Government of India.

Question 5.—Can you describe from personal observation any financial panic which arose in any centre in India ?

Explain its causes and state if you have any suggestions to make with a view to preventing any unjustified panic.

Answer 5.—(*a*) No.

(*b*) No measure can prevent an unjustified panic. In the case of a crisis or run on a Bank, a prompt *communique* exposing any detrimental rumour which was current, or announcing that the Board were in conference with the Imperial Bank, or the Reserve Bank if and when constituted, and that the necessary assistance would be forthcoming, would help to allay anxiety amongst depositors (shareholders and the general public). Such an announcement of course presupposes that the situation is capable of being remedied.

Question 6.—Can you indicate the nature of frauds and malpractices which have been experienced by Banks in India and which have from time to time led to stricter regulation and restriction of credit by these Banks thus making *bona fide* constituents suffer ?

To what extent have such frauds and malpractices to be attributed to the inadequacy of existing legal provisions and defective nature of business practices? Can you suggest any change which will afford protection to the banks against such malpractices without entailing any hardship on *bona fide* customers?

Answer 6.—No answer.

Question 7.—Have you any suggestions to make with regard to Banking organization in India by which—

(*a*) the cost of management may be reduced,

(*b*) the rates of interest on advances can be brought down,

(*c*) greater stability of Banks can be assured, and

(*d*) the cash resources of the various Banks can be mobilized to meet any emergency or unexpected situation that may arise?

Answer 7.—(*a*) The cost of management of Banks must remain fairly high until such time as the possibility of dispensing with the present large proportion of European trained and experienced officers is arrived at by the evolution of trained Indians of sufficient experience to warrant the confidence of the public.

(*b*) The more inter-bank competition there is and the better security offered, the lower the rate of interest on advances will be, with resultant benefit to the public.

(*c*) Greater stability of Banks can be assured by the institution of a system on the lines of the U. S. A. Federal Reserve System and by legislation —

(*i*) ensuring a rigid audit at frequent intervals;

(*ii*) fixing a minimum ratio of paid-up and subscribed to authorized capital;

(*iii*) prohibiting the payment of dividend until reserve fund has reached a certain level;

(*iv*) restricting business to *bona fide* banking business;

(*v*) providing safeguards against the tendency to speculate or to undertake business which from its nature might result in a long lock-up of funds;

(*vi*) prescribing restrictions on, and publicity for, all transactions in which Directors are interested directly or indirectly.

In connection with (*ii*) the Chamber in 1921 supported a recommendation by the Associated Exchange Banks that the authorized Capital of a Bank should not be more than twice the subscribed Capital and that not less than one-third of the latter should be paid up within one year after the commencement of business.

(*d*) Here again an institution on the lines of the Federal Reserve System seems the best way.

Question 8.—Considering that the dividends of established Banks are fairly high, what in your opinion prevents more capital being invested in the expansion of existing banks or the establishment of new Banks ?

Answer 8.—The vicissitudes which have characterised the business of Banking in India have doubtless made the investing public reluctant to place their money in further Banking ventures, and the growth of Banks of the necessary experience and vision to command confidence can only be gradual. A Banking Investment should be looked upon as much from the point of view of security as from that of dividend.

Question 9.—Do you support the suggestion that Banks in India do not find a sufficiently large number of bills against which they could make advances and that this particular instrument of credit of which the Banking systems in other countries make large use is not available in sufficient quantities in India ? If so, what are the causes of this and what remedies do you suggest ?

Answer 9.—Yes, there is undoubtedly a dearth of bills in India and the absence of a regular discount market may have something to do with this, also the system of cash credits. If in the future agricultural produce can be financed by bills drawn against commodities either whilst in the field or in transit, a bill market might come into being. The smaller industries might be financed in the same way.

Question 10.—Have you any suggestions to make regarding the organization of the Indian Money Market with reference to settlements on stock and produce exchanges ?

Answer 10.—No answer.

Question 11.—Can you describe the relationship that now exists in India between the Banks and the various classes of brokers, such as finance brokers, hundi brokers and exchange brokers ?

Answer 11.—No answer.

Question 12.—Have you any information regarding the general agency business done by Banks in India for their constituents?

Answer 12.—General agency, such as buying, selling, stocks and shares, Government and other Loans is undertaken by Banks. There are also safe Custody Departments, Purdah Offices and Trustee Departments. The last named is an innovation. A small charge is usually made for such transactions.

Question 13.—How far have banks in India found the maintenance of their own godowns successful in meeting the trade requirements of their constituents?

Answer 13.—The maintenance of godowns often resolves itself into the provision of a marked padlock on the proprietor's private godown. In former times the Cotton Trade of Bombay was largely catered for by the Banks' godowns but the provision of Port Trust warehouses has made that form of warehouse no longer necessary.

Question 14.—Have you any suggestions to make for augmenting the resources of Banks so as to enable them to afford further facilities to commerce, industry and agriculture?

Would you recommend any one or more of the following methods for securing the increase in capital or would you suggest any other method:—

(*a*) by way of foreign capital, *i.e.*, by direct flotations in other countries or through Foreign Banks; or

(*b*) by attracting the savings of the community; or

(*c*) by funds made available by Government, *e.g.*, a proportion of the receipts from Cash Certificates and Savings Bank deposits?

Answer 14.—My Committee see no objection to the importation of Foreign Capital which after all paves the way for the rise of Indigenous Banking.

Question 15.—To what extent has the Imperial Bank of India been serviceable in the past—

(*a*) to the main industries of India, such as Cotton, Coal, Jute, Metals, Sugar, Electrical undertakings (including Hydro-electric projects);

(*b*) to the movement of crops;

(*c*) to the Exchange Banks;

(*d*) to ordinary Banks—Indigenous and Joint Stock;

(*e*) to the Indian States; and

(*f*) to the Indian Provincial Governments?

Answer 15.—The three Presidency Banks some years ago and now the Imperial Bank of India have undoubtedly rendered very great services to the trade and commerce of India.

The Imperial Bank of India has financed and still finances raw cotton (baled) to a very large extent; it also finances the cotton spinning and weaving industry.

My Committee do not think there has ever been any serious difficulty in the financing of raw cotton (baled); there has, however, been difficulty in the financing of the cotton mill industry chiefly owing to the formation of mill companies with insufficient capital.

It is not primarily the function of a Bank to provide capital for land, buildings and machinery; during periods of good trade cotton mills have been established without sufficient capital. Subsequently when bad times came along, difficulties arose in financing such undertaking, but in this connection my Committee do not think the Imperial Bank or any other Bank can be blamed.

It is understood that jute is financed to a very great extent in Bengal by the Imperial Bank of India but my Committee have no experience of this.

The Indian iron and steel industry (*e.g.*, Tata's) has been financed to a considerable extent by the Imperial Bank. Imported metals are financed by the Exchange Banks. The same applies to imported sugar. My Committee have no knowledge as to how far the Imperial Bank finances Indian-grown sugar in the United Provinces or elsewhere.

Electrical and Hydro-electrical projects are not, my Committee believe, ordinarily financed by the Imperial Bank of India or by other Banks, the cause probably being that

the assets of these Companies consist entirely of land, building earth-works and fixed machinery. Undertakings of this nature would generally be financed by means of Debenture Loans which are outside the scope of the Imperial Bank and which are not sufficiently liquid for other Banks.

(*b*) *Movement of Crops.*—The Imperial Bank of India supply finance at their Branches throughout the country for the movement of crops to a very large extent and always have done so.

(*c*) *The Exchange Banks.*—By acting as a Banker's Bank, by maintaining their accounts and granting them accommodation loans against authorized securities when required.

(*d*) *Ordinary Banks.*—The Imperial Bank of India undoubtedly renders a most valuable service to the ordinary Banks in India by granting loans against the security of Government Paper at Bank Rate. The artificial nature of the Bank Rate on occasions detracts considerably from this facility.

(*e*) *Indian States.*—By the opening of Branches in certain Indian States and the extension of Banking facilities there. By acting as Bankers for the States for the investment of their surplus funds, etc., etc. The extension of Banking facilities in certain States is retarded by the operation of their laws, particularly where the States have a paramount lien over all their subjects' properties for debts due to the State.

(*f*) *Indian Provincial Governments.*—Generally by acting as their Bankers and conducting their Treasury business and in some cases by floating loans issued by Provincial Governments.

Question 16.—To what extent has the Imperial Bank of India been useful in regard to the liquidation of other Banks ?

Answer 16.—The Imperial Bank rendered most useful assistance in the liquidation of the Alliance Bank of Simla, Ltd.

The Imperial Bank is, my Committee understand, specifically empowered to render assistance to other Banks

in difficulties. The Imperial Bank shareholders cannot reasonably be expected to render financial assistance in the absence of adequate security or, in the alternative, an adequate guarantee from Government.

Question 17.—Have you any views regarding the present position of the Imperial Bank of India and the position it should occupy in the future ?

Answer 17.—This question was fully dealt with in the report of the Royal Commission on Indian Currency and Finance issued in 1926. In submitting its views on that report the Chamber approved of the establishment of a Central Reserve Bank. It may not be out of place to quote from the Committee's letter No. 3302/302 of 1st December 1926 :—

" My Committee discussed at some length the merits of the alternative scheme for a Central Bank, *viz.*, the formation of a separate Reserve Bank or the delegation of additional powers to the Imperial Bank together with a modification of its charter. My Committee were at first inclined to favour the second alternative, *i.e.*, modification of the charter of the Imperial Bank since it would obviate the necessity for the formation of a second institution. However, in view of the Imperial Bank's widespread commercial Banking activities throughout India, it is difficult to see how it would be possible to amend its charter satisfactorily so as to enable it to function as a Central Bank, and my Committee are therefore driven to the conclusion that the formation of a Reserve Bank is necessary if the management of the Currency Department is to be removed from the control of Government. My Committee are strongly of the opinion that the charter of the Reserve Bank should provide for all its advances being so liquid in character that any rise in Bank rate would tend towards the repayment of such advances."

Question 18.—What facilities and concessions has the Imperial Bank of India enjoyed from Government, Municipal and other Corporations and Indian States ?

Should all these be continued or restricted ?

State if in your opinion Joint Stock Banks in India should also be afforded similar facilities and concessions.

Answer 18.—The Imperial Bank of India are sole Bankers in India to the Government of India in terms of their agreement with Government under which they retain Government balances free of interest and have the facility of free transfer to and from Government Currency Chests at offices where these are established. They receive a fixed remuneration for administering the Public Debt of the Government of India and of certain provincial Governments.

In return for the above facilities and concessions the Imperial Bank transact all Treasury business, *i.e.*, they handle all Government receipts and payments at their Local Head Offices and Branches and maintain Currency Chests at such offices as Government elect and provide offices and staff sufficient to deal with this work free of cost to Government. The Imperial Bank issue Government Loans, sell Treasury Bills and buy Sterling on Government account, etc., etc.

In this connection it should be remembered that Government have imposed restrictions on the business which can be transacted by the Imperial Bank in view of its connection with Government, and also that as the Bankers' Bank it has to maintain very much larger cash balances, earning no interest, than other Banks in this country.

It is not known what facilities and concessions, if any, the Imperial Bank has from Municipal and other Corporations and Indian States. My Committee understand that these are a matter of arrangement, in the making of which the Corporations and States have an entirely free hand.

The question whether the existing arrangements between the Imperial Bank and Government should be continued is dependent on whether the proposal to establish a Reserve Bank is made effective. If a Reserve Bank is established the relations between Government and the Imperial Bank of India will be entirely altered, and this question will not arise. If on the other hand a Reserve Bank is not established, it is a matter for Government to consider whether the existing arrangement is the best one it can make for the conduct of its business and the safeguarding of its balances. It is understood that the existing arrangement is a favourable one for Government and has worked well.

This Chamber has already expressed its opinion in favour of the establishment of a Reserve Bank in India.

As the facilities and concessions referred to are part and parcel of the monopoly granted to the Imperial Bank as sole Bankers to Government, it is obviously not possible for exactly similar facilities and concessions to be distributed to a number of Joint-Stock Banks. If the monopoly is to be withdrawn new arrangements will have to be concluded, the terms of which would require very careful consideration. By the Imperial Bank of India Act, the Government of India have imposed conditions on the Imperial Bank with regard to the business which it may transact and the number of new Branches it requires to open. The Joint-Stock Banks are not bound by similar conditions and if, as would appear logical, in the event of the Government distributing their business among several Banks, conditions on similar lines were imposed, this would, in my Committee's opinion, greatly interfere with the business of the Joint-Stock Banks as now conducted and would result in the withdrawal of banking facilities now enjoyed by the general public, to an extent which both the Joint-Stock Banks and the public would consider undesirable.

Letter No. O-St-50, dated 13th August 1929, from the Secretary, Bombay Provincial Banking Enquiry Committee, to the Secretary, Chamber of Commerce, Bombay.

You are, no doubt, aware that the Government of India have appointed a Central Banking Enquiry Committee and Provincial Banking Enquiry Committees. The Bombay Provincial Committee have commenced their work, and they have prepared a questionnaire to elicit public opinion on the questions referred to the Committee. I am desired by the Committee to forward to you herewith a copy of the questionnaire and to state that the Committee would be glad to receive any information that your Chamber can give in regard to the questions in which it is interested and would greatly appreciate an expression of its views thereon. I am to request that you will be so good as to send me its reply before the 14th September 1929. It is requested that in giving answers to questions, it will please give reasons for the views

expressed, as a mere negative or affirmative assertion will not much help the Committee.

The Committee would also be glad to record the oral evidence of one or more representatives of your Chamber for the elucidation of the points dealt with in, or arising from, your written statement, and I should be obliged if you would inform me whether it would be convenient for them to give evidence on Wednesday, the 25th September between 11 a.m. and 2 p.m.

It is requested that, if possible, twelve copies of your Chamber's written statement may be sent to me for distribution amongst the members of the Committee.

Letter No. 2254-93, dated the 11th September 1929, from the Bombay Chamber of Commerce to the Secretary, Bombay Provincial Banking Enquiry Committee.

I am directed to acknowledge receipt of your letter No. 9/St/50 of the 13th ultimo, forwarding a copy of the questionnaire which has been prepared by the Bombay Provincial Committee and requesting an expression of the Chamber's views thereon before the 14th instant.

2. My Committee have carefully considered the questionnaire in consultation with the Finance Sub-Committee of the Chamber and they are of the opinion that the subjects of enquiry by the Provincial Banking Committee concern almost entirely conditions in the mofussil. It would appear that most of the subjects coming within the scope of the Chamber will be reviewed by the Central Banking Enquiry Committee and while therefore the Committee of the Chamber have every desire to assist the Provincial Committee they would prefer, in view of the short time available, to tender evidence, if called upon, before the Central Committee.

3. In the circumstances it will not be necessary for the Chamber to nominate representatives to give oral evidence before the Provincial Committee as suggested in the second paragraph of your letter under reference.

Letter No. 9/St/186, dated 12th September 1929, from the Secretary, Bombay Provincial Banking Enquiry Committee, to the Secretary, Chamber of Commerce, Bombay.

With reference to your letter No. 2254/93 dated the 11th September 1929, I have the honour to state that most of the questions embodied in the Provincial Committee's questionnaire will not be included in the Central Committee's questionnaire, such as agricultural credit, the use of negotiable instruments in the internal trade of the Presidency, marketing facilities, indigenous banking in its relation to the money market, and investing habit and attraction of capital. As your Chamber is interested in these questions, our Committee would be glad to have an expression of its views thereon and will await your reply till the end of October.

Letter No. 2845/93, dated 18th November 1929, from the Bombay Chamber of Commerce to the Secretary, Bombay Provincial Banking Enquiry Committee.

I have the honour to refer to your letter No. 9/ST/178 of 12th September last and to say that in response to the request contained therein my Committee have again carefully considered the Provincial Committee's questionnaire and hope that the observations which follow may be of some assistance. The views expressed are necessarily of a general nature since it is obvious that many of the questions can only be answered by individuals and firms who have direct practical experience of the various matters dealt with, while others again might form the subject of essays which it is clearly beyond the function of a Chamber of Commerce to undertake.

My Committee are of the opinion that the development of banking must be a growth and cannot be hurried by legislation beyond the capacity of the country and the intelligence of the people. They consider that on the whole the present system is well adopted to the peculiar needs of the country, which, owing to the low educational level of the people, is not ripe for any radical reforms. Banking as it is known in the west cannot penetrate to the smaller

agriculturist except by slow degrees, and the chain of financial mechanism supplied by the bania, shroff and zemindar, the co-operative and joint stock banks and the Imperial Bank probably embraces all the facilities which the people are capable of utilizing at this stage. My Committee are of opinion that the spearhead of banking development must be the co-operative banks and societies as an extension of branch banking by the joint stock banks or the Imperial Bank is hardly likely to be an economic proposition to-day. I am now to examine in their order the various points raised in the questionnaire on which my Committee feel they can express an opinion. For convenience of reference each group of questions is reproduced *in extenso* even though only one question in the group may have been dealt with.

I. Agricultural credit and credit facilities for small industries.

Question 1.—Describe the present system by which the agriculturist in your district or province obtains finance—

(*a*) for expenses during cultivation,

(*b*) for capital and permanent improvements, and

(*c*) for other special needs, *e.g.*, failure of monsoon, for land revenue, etc.

What are the rates of interest charged in your district or province in respect of advances, the period for which loans are taken, the nature of the security given and accepted (*e.g.*, standing crops, etc.), and other conditions attaching to the grant of such loans ?

Describe the part played in agricultural finance by Government, the Imperial Bank of India, the Joint Stock Banks, Co-operative Banks, the Indigenous Banks and Bankers, professional money-lenders, merchants and dealers, and other organisations giving credit (*e.g.*, companies trading in fertilisers, etc.).

Can you give an estimate of the total amount of capital required for the various purposes stated above for your district or province ?

Is any information available as to the extent of finance provided annually in kind ?

State defects, if any, in the present system and the reasons for the existence of such defects. Do you suggest any remedies ?

Is there co-ordination among the various credit agencies including Government, and is there scope for improvement in that direction ?

Answer.—In regard to the part played by the different classes of banks, merchants and dealers during the process of marketing, my Committee understand that the sowcars, co-operative societies and landlords finance the cultivators, and banks and bankers finance the dealer, merchants and exporters.

The sowcar and money-lender are usually subject to much abuse, but although some of this criticism may be justified, the need of the agriculturist for loans is imperative and the money-lender is one of the sources of satisfying this need. It would be of immense advantage if the sowcar could be generally utilized as an integral part of the credit institutions of the country.

Question 2.—Describe the present method of marketing principal crops in your district or province.

What in your opinion are the possibilities of forming pools and of co-operative effort generally in marketing produce ?

Describe the credit facilities required for the financing of products during marketing and the facilities actually existing.

In regard to such facilities is there any special difference as between internal trade and foreign trade ?

What is the part played by the different classes of banks and bankers and merchants and dealers during the process of marketing ?

What are the existing facilities available to the public, including banks and bankers, for internal remittance ?

State any defects in the existing system and any suggestions for improvement.

Describe the part played by negotiable instruments in the internal trade of the province.

Have you any suggestions to make for the more extensive use of bills (*e.g.*, by reduction of duty on bills) ?

What are the different classes of hundis current in your part of the country ? What are the peculiarities of each ? Please give sample wording.

Have you any suggestions for the amendment of the Negotiable Instruments Act by which the public and the bankers handling hundis might be better protected or benefited ?

Are hundis emanating from your locality discounted in your local centre or are they sent to a provincial centre and discounted there, or are they held by middlemen, merchants or commission agents ?

What different kinds of instruments of ownership of goods and produce (*e.g.*, railway receipts) and documents are employed for raising money during the process of marketing ?

Are any difficulties experienced in the use of these instruments and have you any suggestions to make with a view to removing those difficulties ?

What in your opinion are the possibilities of operating licensed warehouses in India either on the lines of the system which exists in the United States of America or otherwise ?

Do you think there is any need for Government assistance in the matter ?

Answer.—This question covers a great deal of ground and it is hardly possible to submit an answer to it applicable to the whole Presidency (excluding Sind) as conditions vary widely in the different districts. Much valuable information on this subject is to be obtained from the special reports published by the Indian Central Cotton Committee embodying the results of a series of enquiries into the finance and marketing of cotton which is the most important of the commercial crops in this country. No other study of marketing conditions on a similar scale has been attempted in India before. These reports throw a flood of light on the economics of the cotton cultivator and the lines and directions in which improvements are necessary. Broadly speaking, they suggest—

(1) the directions in which the cultivator may be helped in the matter of finance by co-operative societies, banks and other agencies ;

(2) the necessity for introducing uniformity in weight systems in the interest at least of the buyer, and particularly of the non-local buyer ;

(3) the need for the checking and certification of weights and scales used in the sale of cotton ; and

(4) the areas or places where regulated cotton markets may conveniently be established and those which are not yet ripe for their establishment.

In regard to the part played by the different classes of banks and bankers and merchants during the process of

marketing, my Committee understand that banks in general and particularly local banks finance raw cotton (baled), seeds, grain, etc. by lending to established merchants in Bombay who remit cash to their agents, etc., up-country. These merchants have their own capital and also borrow money (*a*) on personal security, (*b*) against the hypothecation of raw cotton, seeds, etc. Exporters buying a good proportion of the crop make their own arrangements.

So far as my Committee are aware there is no special difference, as between internal and foreign trade, in the facilities required for the financing of products during marketing.

My Committee are of the opinion that the experience gathered since the abolition of stamp duty on cheques points to the likelihood that a reduction in the existing stamp duty on demand and usance internal bills (hundis) would encourage the use of this form of finance. They would not advocate the abolition of stamp duty because they believe a stamp, be it only ¼ anna, gives to a document a better title in the eyes of the more ignorant merchants than an unstamped bill. It must be remembered that although from a western point of view the existing rate of stamp duty may appear on the low side, the people of this country are apt to think and deal in very fine fractions when it comes to paying for an alternative form of finance to that to which they are accustomed.

For the past five years this Chamber has been pressing for the amendment of the Negotiable Instruments Act, 1881, so as to give effect to the ordinary commercial practice of treating bearer drafts, hundies and cheques as negotiable by delivery in all circumstances irrespective of any endorsement that may be made thereon. A Bill which had for its object the amendment of the law on these lines was introduced in the Legislative Assembly last September but a motion to refer it to a Select Committee was negatived on the ground that the question would come before the Banking Enquiry Committee. My Committee earnestly trust that the Bombay Provincial Committee will not miss the opportunity of emphasizing the desirability of effecting this amendment at the earliest possible opportunity.

The Chamber has also repeatedly urged Government to amend the Negotiable Instruments Act so as to make it clear that the Act affords protection to bankers in India against forged or unauthorised endorsements on demand drafts drawn by one branch of a bank upon another branch of the same bank. A Bill with this object was introduced in the Legislative Assembly last session and is at present being circulated for opinion. My Committee trust it will receive the support of the Bombay Provincial Committee.

My Committee have recently made two further suggestions for the amendment of the Negotiable Instruments Act so as to afford better protection to bankers. Section 60 of the English Bills of Exchange Act makes it clear that the paying banker in England is protected whether a forged endorsement is that of the payee or of any subsequent endorsee, whereas it would appear that the corresponding Section 85 of the Indian Negotiable Instruments Act protects the bankers only in cases whether the forged endorsement is that of the payee, but not that of a subsequent endorsee. My Committee suggest that the provisions of Section 60 of the English Act might be incorporated in the Indian Act. Again, my Committee feel that Section 131 of the Indian Act might be improved upon in view of the undefined extent of a banker's liability for negligence. With the growth of the banking habit in India the onus of investigating the constitution of firms and the extent of authority vested in individual members of such firms is more than banks can be expected to undertake. It is suggested that the negligence clause should be qualified to "culpable" negligence or some such other protective definition.

My Committee desire to reaffirm the previously expressed opinion of the Chamber that the railway receipt should be given the legal status of a negotiable instrument, thereby enlarging credit facilities. They understand that there are difficulties in connection with this proposal but they are of the opinion that an effort should be made to find a solution.

In regard to the possibility of operating licensed warehouses, any suggestion which will enable banks to advance on the security of produce in definite possession should

command sympathetic attention as being calculated to assist the agriculturist and smaller merchant beyond the range of personal security. It is questionable, however, whether licensed warehouses are at present a practical proposition owing to the diversity of crops grown in most provinces and the large capital outlay involved.

Question 4.—Is there any legal impediment to mortgage of land and agricultural holdings in your province? Are there any land mortgage banks or agricultural banks in your province or any other banks for the provision of long-term credit?

State what you know of their method of work and of raising capital.

If no such institution exists in the province, suggest the lines on which such institutions could be established and worked to the advantage of the landholders and tenants of your province.

Do you suggest any measures for—

(*a*) improvement in the record of rights and title of ownership so as to simplify reference, and to avoid possibilities of disputes and counterclaims by parties other than those who are the clients of the Bank.

(*b*) simplification of the process of foreclosure and sale by the Mortgage Bank in the event of non-payment,

(*c*) reduction of costs of reference to the record of rights and of registration of records and of the process at law so as to reduce the burden on the good constituents of the Bank in respect of charges incurred on account of defaulters?

Should the working capital of the proposed Mortgage Bank be derived largely from—

(*a*) deposits,

(*b*) funds from central institutions, or

(*c*) debenture bonds?

Should debenture bonds carry any Government guarantee either for principal or interest or for both?

If so, what measures would you suggest to secure Government against unnecessary loss?

On what terms should Agricultural Mortgage Banks raise monies under each of the above-mentioned heads, with or without Government guarantee, and on what terms should they lend out money so as to cover their expenses?

Please state any other suggestions for the adequate provision for long-term credit against sound security.

Answer.—On a previous occasion the Chamber stated that it preferred to see an extension of co-operative banking and a consolidation of that extension before any attempt was made to encourage land mortgage banks since the latter might be a source of danger unless they were most carefully controlled. My Committee are inclined to the opinion that a land mortgage bank would only prove useful if it were in some measure under Government control and subject to audit by Government. A portion of the capital would probably also have to be provided by Government. This form of advance is of a very specialist nature owing to the varying conditions of land tenure in India and ordinary joint stock banks rather fight shy of this class of business because of the long lock-up of capital usually involved. It might be possible with a Government-controlled bank to arrange for interest on such advances to be collected in the form of additional land tax during the period of the advance. In matters of mortgage it would appear that the law on the Hindu Joint Family system requires amendment inasmuch as it provides numerous loopholes which militate against a bank advancing on mortgage of real estate.

The facility of creating an equitable mortgage by the deposit of title-deeds is at present confined to a few specified towns in India and Burma. If the facility were made general landholders might be enabled to obtain accommodation against the security of their property without the cost and trouble of executing a legal mortgage.

My Committee would suggest that mortgage documents should be made much more simple. Every conveyance or mortgage should contain a brief abstract of title, the salient points of which should be detailed in plain language. At present the language used in legal documents cannot be easily understood by ordinary business-men. Its cumbrous and artificial nature was emphasized in a recent report by the Solicitor to Government on the Land Transfer System in England and the feasibility of its application to the Town and Island of Bombay. Briefly, the Land Transfer System substitutes registration of title for registration of deed and its adoption in Bombay would, my Committee believe, go far towards simplifying mortgage transactions.

Questions 6 *and* 6*A*.—Give some idea of the number of small subsidiary industries allied or supplemental to agriculture existing in your province, such as rice milling, dairy farming, gud making, garden produce, cotton ginneries, sugar refineries, hand spinning, etc.

Can you suggest methods by which any such industries could be encouraged and by which the producer might be enabled to get a better return for his produce ?

Can you suggest any enterprises which may give employment to the farmer during seasons when he cannot make full use of his time on his farm and thus enable him to supplement his income and to raise his standard of living ?

What would be the best method of securing working capital and proper marketing facilities for such enterprises ?

What financial machinery do you suggest for this purpose ?

6*A*.—Are there any small industries not necessarily allied or subsidiary to agriculture, *e.g.*, weaving, existing in your district or province ? If so, have you any suggestions to make regarding them, on the lines mentioned in question 6 above ?

Answer.—My Committee are strongly of the opinion that Government should assist investigation and research into methods of putting to commercial use the by-products of agriculture (*e.g.*, linseed stalks, groundnut shells, crushed cane, etc.).

Question 7.—State what you know of the relations that exist between the Co-operative Banks and the other banks in the country, namely, the Imperial Bank of India, the Joint Stock Banks and the Indigenous Banks.

Describe any existing difficulties in the matter of finance in the case of Co-operative Societies both in regard to short and long term capital.

Can you give an estimate of the amount of extra capital required for financing Co-operative movement in your district or province ?

Is there any competition in your district or province between the Co-operative Banks and Joint Stock Banks ?

If so to what extent and in what direction ?

Have you any views regarding the possibility and desirability of granting financial concessions in order to stimulate the growth of the Co-operative movement (*e.g.*, by extension of special exemption from income-tax to genuine Co-operative Societies, inclusion of debentures issued by Provincial Co-operative Banks in the list of trustee Securities, etc.) ?

To what extent has the Co-operative movement succeeded in meeting the financial needs of the agriculturist, the small trader and industrialist in your district or province? How far, in your opinion, is the movement capable of meeting the financial needs of these classes?

Answer.—As far as my Committee are aware the relations between the co-operative and other banks and the Imperial Bank are cordial. Competition is bound to arise where several banks are operating in one place and it would be contrary to the interest of the country as a whole if all competition were eliminated. Banks can well look after their own interests and as far as is known such competition as exists is healthy and beneficial to the people.

My Committee are in favour of every encouragement being given for the extension of co-operative banks and co-operative societies in those districts where they are shown to be necessary. Care, however, should be taken not to force the pace in those districts where, as shown in the reports of the Indian Central Cotton Committee referred to above, credit facilities at moderate rates are already provided by other agencies.

An effort should be made to develop co-operative societies on more businesslike lines and at the same time to impart fresh life to the movement.

Question 9.—Can you state why the Usurious Loans Act is not being availed of in this province? What measures would you suggest for greater use being made thereof?

Would you suggest the enactment of legislation such as the English Money Lenders' Act or the proposed Money Lenders' Bill for the Punjab?

Answer.—My Committee have no experience of the working of the Usurious Loans Act. Last year their attention was drawn to a private Bill for limiting interest charged on loans of various kinds in British India. While the objects of the Bill must command general sympathy the Committee considered its provisions impracticable and the same probably applies to most measures of the kind.

The English Money Lenders Act, 1927, provides that a certificate is required for the grant of a money-lender's

excise license and that such certificate shall not authorise a money-lender to carry on business under any name which includes the word "bank," or otherwise implies that he is carrying on banking business.

In my Committee's opinion conditions here and in England are not sufficiently comparable for the provisions of the English Act to be successfully applied to India. There is a danger that restricting the rates of interest might restrict the development of banking. My Committee hold that the correct method of tackling the problem of usury in this country is for Government to promote the growth of education and to encourage the co-operative movement and, if possible, loan societies created for the purpose of enabling the cultivator to liquidate debts running at exorbitant rates of interest. The difficulties are considerable but should not prove insuperable, for, in the opinion of those best qualified to speak, the ryot is on the whole an honest man and will repay his debts provided he is approached when he has money, *i.e.*, when he has harvested his crop.

II. Indigenous Banking.

Question 1.—State what you know of the functions of the indigenous bank or banker in your district or province, enumerating all kinds of business the bank or banker transacts.

Answer.—The function of the indigenous banker or shroff in Bombay is to finance the business of the smaller merchant and shopkeeper by means of 2 m/s hundis. There are several associations of shroffs, *viz* :—

The Bombay Shroffs Association,

The Marwari Chamber of Commerce,

The Multani Shroffs Association.

The latter fix the bazar rate at which the smaller traders' hundis are discounted, after hearing the rate at which the Imperial Bank are prepared to discount or re-discount first class 2 m/s hundis. This is usually the "Imperial Bank rate." It has been noticed that when the Imperial Bank rate touched 9 per cent. there was a distinct falling off in trade between Bombay and the Malabar Coast as the small merchants felt the pinch of dear money at once.

So far as my Committee's experience goes the indigenous banker functions satisfactorily in Bombay.

Question 2.—How and to what extent does an indigenous bank or banker in your district or province assist in financing agriculture, trade and industry ?

Answer.—By advancing money against hundis to traders, cotton growers, shopkeepers, merchants and others, the indigenous banker assists trade in financing firstly the purchase of produce and secondly the various import trades, *e.g.*, hardware and cloth.

Question 3.—State what you know of the organisation of the indigenous banking system in your district or province with regard to—

(*a*) the amount of capital invested,

(*b*) the volume of their business,

(*c*) their expenses, and

(*d*) the relations between one indigenous bank and another and between indigenous banks and other banks in the country, *viz.*, the Imperial Bank of India, the Joint Stock Banks and the Co-operative Banks,

(*e*) the adequacy of the facilities afforded by the Imperial Bank to indigenous bankers.

Answer.—The answer to (*d*) of this question is very similar to that given in the first paragraph of the answer to question 7 of Section I of this questionnaire, *i.e.*, the relations between one indigenous bank and another and between indigenous banks and other banks in the country are on the whole friendly, apart from natural business jealousy and rivalry between competing banks. It should, of course, be regarded as axiomatic that the greater the competition the greater will be the facilities offered to trade.

(*e*) It is considered probable that additional facilities from the Imperial Bank and other banks would quickly become available in the event of indigenous bankers being licensed.

Question 4.—State what you know of the various forms of hundis and other credit instruments used by the indigenous banks and bankers, and the extent of their use. Give sample copies of any of the hundis promissory notes, deposit receipts, etc., used in your locality

Answer.—The forms in use are, generally speaking, satisfactory.

Question 5.—State what you know of the indigenous bankers' methods of granting loans and allowing cash credits and the terms and nature of these loans and cash credits.

What are the means by which the indigenous banks and bankers provide themselves with funds to meet their demands ?

What are the rates of interest allowed on various kinds of deposit received by them ?

Answer.—My Committee understand that in Bombay the indigenous bankers lends money (*a*) repayable on demand, (*b*) repayable after 60 or 90 days, (*c*) for the busy season of 6 or 8 months on the understanding that the advance shall be subject to renewal at intervals of 2 months at the lender's option. In practice the latter invariably agrees to such renewal unless the borrower gets into difficulties. Advances are not usually granted in the form of cash credits.

Indigenous bankers provide themselves with funds—

(*a*) by the employment of their own capital,

(*b*) by the re-sale of hundis (purchased in up-country centres) to the Imperial Bank.

The average rate of interest charged by the indigenous banker in Bombay is probably 10 per cent. and he himself borrows at an average rate of, say, 6 per cent. The rates are 2 per cent. higher during the height of the busy season and 2 per cent. lower during the slack season when the business should ordinarily be liquidated.

Question 6.—Is it the general practice with indigenous bankers to insist on advances being drawn in the shape of commodities purchased through them or repaid in goods sold through their agency ?

What are the rates of interest either in money or in kind which the agricultural community has to pay at present to the indigenous banker ?

In what manner do you suggest these rates could be brought down by better organisation ?

Would the reduction of such rates confer great benefit on the agricultural community and increase its resources thereby leading

either to an improvement in the standard of living or enabling them to spend more on agricultural improvements, better agricultural implements, etc. ?

After making allowance for the legal expenses, management charges, losses through default and losses through foreclosure, can you give an idea of the net return to the indigenous banks and bankers on their capital ?

Answer.—In theory the earnings of the indigenous banker are large but in practice my Committee are informed that they are not more than is reasonable.

Question 7.—Is there a prejudice in your locality against the indigenous bankers ?

Are these bankers sufficiently protected in law ?

Is there any legal or other facility which can be extended to them ?

Are the dealings of this class of bankers with their clientele conducted on sound lines ?

If not, indicate the existing defects, making suggestions for remedying them.

Answer.—There is no prejudice of any importance against the indigenous banker or, at any rate, against the Multani Shroff who supplies a greatly felt want and is understood to conduct his business on sound lines.

Question 8.—Would you suggest any means of making this class of bankers more serviceable to the community ?

Could you suggest any means by which the indigenous banking system in India could be improved and consolidated ?

Do you recommend any special facilities to be given to this class for this purpose ?

What is the general system of accounts keeping and to what extent are accounts open to inspection or verification by customers ?

What do you think would be the attitude of the indigenous banking community towards the introduction of any measures for regulating their operations and for giving publicity to the same ?

Answer.—My Committee have considered the question of the registration of indigenous bankers and the general feeling is that it is very desirable from the point of view of protecting depositors that indigenous bankers should be licensed and/or registered, but they find it difficult to make constructive suggestions.

With the growth of commercial education and the increase in the number of qualified accountants it should now be possible to insist on indigenous bankers drawing up an annual balance sheet in a prescribed form which should disclose (*a*) the names of the partners, (*b*) the places of business. The balance sheet should be signed by an auditor and should be produced for inspection by the Income-tax authorities.

My Committee are in favour of encouraging the development of indigenous banking but in their opinion it is still more important to see that legislation is tightened up both as regards the substance of banks and the auditing of their accounts. Indigenous banking has received a rude set-back in the last few years as the result, in some cases, of inadequate resources and unscrupulous or inefficient administration.

The failure of many indigenous banks was probably inevitable in an early stage of banking development, but whether it is wise to permit banks with a very small paid-up capital to be registered is a matter for investigation. The first essentials for a bank's proper functioning are an adequate paid-up capital and an efficient directorate and management. The building up of adequate reserves, the limitation of dividends until the banking reserves are sufficient, the publication of banks' accounts are among the points which require attention.

My Committee are prepared to accept the opinion which has been expressed to them that the attitude of the indigenous banking community towards the introduction of any measures for regulating their operations or giving greater publicity to the same would be one of strong opposition.

Question 10.—How in your opinion should the indigenous banking system be linked with the central money market and provincial capitals ?

Would you suggest the establishment of a branch of a Joint Stock Bank, or a branch of a Central Reserve Bank, or a local bank with local directorate or an urban co-operative bank, in each district with which the indigenous banking system may be connected ?

In what manner could such a bank inspire the confidence of the indigenous bankers and be able to utilise the local knowledge and experience of the latter ?

How is the competition of such a bank with the indigenous bankers to be avoided ?

Answer.—My Committee have no suggestions to put forward regarding the precise method of linking up the indigenous banking system with the central money market but in their opinion the last question betrays a misapprehension of commercial interests inasmuch as competition between banks can only redound to the benefit of the customer.

Question 11.—Do you think there is a large amount of money in the districts in the hands of indigenous bankers which does not find employment throughout the year ?

Do you think that owing to this cause any large amount of money is flowing to the provincial capitals either for long or for short periods ?

Do you think any kind of improvement in the organisation of lending or borrowing can be made by which these funds instead of flowing to the provincial capitals would find remunerative employment in the districts and thereby benefit the districts ?

Answer.—My Committee do not think there is a large amount of money lying idle in the districts in the hands of indigenous bankers, but there is still undoubtedly a vast amount of hoarded wealth in the hands of the people or buried in the land. The extraction of buried wealth is a gradual process. Great progress has been made in the last 25 years and more particularly since 1916. The encouragement of advances against gold and gold ornaments is one way that suggests itself of tearing out of hoards the dormant capital of the country.

III. Investment Habit and Attraction of Capital.

Question 3.—State the existing facilities for purchase and sale of Government securities afforded by Government, the Imperial Bank of India and other Banks. Are you in favour of granting any special facilities to the small agriculturists and the small investors of the country to take up some form of Government security ? If so, state what special facilities you recommend.

State the existing facilities for purchase and sale of securities other than Government securities, afforded by the various financial agencies.

Can you indicate clearly the habits of various groups of people in your district or province with reference to monies which come into

their hands by sale of produce or through any other cause? Where do they keep this money and for what purposes and in what manner do they use it?

Do the farmers lend to fellow-agriculturists and on what terms? How do they invest surplus money in a prosperous year? Give any information you can regarding the amount, growth and distribution of capital among the indigenous population.

Answer.—The existing facilities for the purchase and sale of Government securities afforded by Government, the Imperial Bank and other banks appear reasonable.

Question 4.—State what you know about the growth of cheque habit.

What has been the effect of the abolition of stamp duty on cheques?

What classes of population use cheques? Have you any suggestions to make for further promoting the cheque habit (*e.g.*, payment of Government servants and Bank employees by cheques)?

Have you any suggestions to make regarding the use of vernacular scripts in banking?

Answer.—The cheque habit is very definitely on the increase. It received a perceptible impetus from the abolition of the stamp duty on cheques.

In regard to the classes which make use of cheques, my Committee's experience is that merchants and professional men now use them pretty generally but that petty traders are still reluctant.

The multiplicity of vernacular scripts is one of the greatest obstacles to the development of banking in India. It can only be very gradually overcome by the growth of education, the spread of a knowledge of English and the standardisation of a few of the leading vernaculars.

Question 5.—Do you support the view that the banking and investment habit in India is of very slow growth?

If so, to what causes do you attribute it?

Have you any suggestions to make regarding the various possible means of educating the people of the country to invest their savings in productive undertakings (*e.g.*, propaganda by Government in regard to Government loans for capital expenditure, etc.)?

As far as you know, what has been the result of the opening of new branches in recent years by the Imperial Bank of India?

Have you any knowledge of investment Trusts? Do you advise the formation of such bodies in this province or your district?

Answer.—The growth of banking and the investment habit is bound to be very slow in India, and, as in so many other lines, economic, educational, political and social, the superstructure is apt to outgrow the foundation.

One of the reasons for the slow growth of banking has been stated in the answer to the preceding question. The failure of banks from time to time has shaken public confidence and also checked progress. Hence the desirability of restricting the flotation of mushroom banks with inadequate liquid resources.

With a view to encouraging the investment of savings it has been suggested that Government loans should be obtainable at post offices in multiples of Rs. 10 and that possibly a small commission might be offered to Postmasters to induce them to push the loans. The suggestion might be worth examining.

The opening of new branches of the Imperial Bank has had the effect of making finance available at cheaper rates where adequate security is available and must be beneficial to the country in the long run.

My Committee's knowledge of investment trusts is somewhat limited but they understand that a wide market is essential to their successful functioning. They consider therefore that the growth of such institutions in this country had better be retarded until a larger investment market, not so susceptible to bear and bull raids, has been established. Careful, prudent and foreseeing Directors must be found before these institutions can hope for success.

In conclusion, my Committee would reiterate that it is only by the education of the rural population that banking development can make appreciable headway. That is a matter for Government and in any case a matter of time. On this subject it may not be out of place to quote the opinion expressed by the Chamber in reply to a reference arising

out of the report of the External Capital Committee and an extract from the Chamber's letter dated 27th March 1926 is accordingly attached.

Extract from the Bombay Chamber's letter to the Government of Bombay, Finance Department, No. 1036/37, *dated 27th March* 1926.

* * * *

"My Committee agree as to the importance of increasing facilities for investment. They understand that banks, including branches of the Imperial Bank, exist to-day in India in only about 250 out of over 700 towns having a population of 10,000 and upwards. That is to say some 450 towns, not to speak of about 700,000 villages, are without banking facilities other than those provided by the village bania. Before, however, embarking on any large extension of existing facilities my Committee are convinced of the necessity, referred to in the External Capital Committee's report, of consolidating the ground already won. It is of little use opening banks in fresh areas unless the inhabitants are able and willing to come forward with their deposits. Something might be done to stimulate a demand for modern banking facilities by judicious propaganda in the vernacular newspapers. The cultivator will be quick to appreciate the advantage of obtaining loans at reasonable rates and having availed himself of the bank's services in this respect he will perhaps be more ready to act on the suggestion that his surplus should be invested in the same institution. While therefore my Committee recommend that suitable banking propaganda in the vernacular be circulated in a simple form in the chief agricultural centres they realise that in a country with a percentage of over ninety of illiteracy such methods cannot go to the root of the matter. They are convinced that no solid advance can be achieved until compulsory primary education has been introduced. My Committee observe that the Hon'ble the Finance Member devoted an interesting passage of his Budget speech to the importance of developing the banking and investment habit in this country. In it he remarked that "much must depend

on the spread of education of the right kind." My Committee are impressed with the paramount importance of extending primary education, the goal to be aimed at being compulsory primary education for all. In the meantime they would suggest that an earnest endeavour should be made to instil notions of thrift in existing schools. In their opinion no large increase in deposits can be expected until the masses have some idea of the functions performed by banks."

* * * *

LAND TRANSFER SYSTEM.

Letter No. 9031-G/24, dated 17th May 1929, from the Secretary to the Government of Bombay, Revenue Department, to the Secretary, Chamber of Commerce, Bombay.

I am directed to forward a copy of a Report by Mr. A. Kirke Smith, Solicitor to Government, on the working of the land transfer system in England and on the feasibility of its application to the Town and Island of Bombay and to request that the Governor-in-Council may be favoured with the opinion of your Chamber thereon.

Letter No. 1229/229, dated 22nd May 1929, from the Bombay Chamber of Commerce, to the Secretary to the Government of Bombay, Revenue Department.

I am directed to acknowledge receipt of your letter No. 9031-G/24 of the 17th instant forwarding a copy of a report by Mr. A. Kirke Smith, Solicitor to Government, on the working of the land transfer system in England and on the feasibility of its application to the Town and Island of Bombay and requesting the opinion of the Chamber thereon. The letter and report are being laid before my Committee and a further communication will be addressed to you in due course.

Letter from the Chamber's Solicitors, dated, Bombay, 10th July 1929.

"We duly received your letter of the 29th May with its accompaniment.

The accompaniment consists of a report by the Government Solicitor on the working of the land transfer system in England and Wales and on the feasibility of its application to the Town and Island of Bombay. We are desired to advise whether this scheme should receive the Chamber's support in the interests of the commercial community.

We beg to offer our observations as desired :—

1. The author of the Report sums up the Land Transfer System in England as follows. He says :—

(1) It removes the obligation under which purchasers, mortgagees, and others dealing for value with land now labour of having to peruse and consider the validity of past transactions the effect of which is being exhausted.

(2) It provides plain and simple methods for effecting transfers and charges.

(3) It gives an absolute guarantee of title to purchasers and mortgagees who comply with its provisions.

(4) As to the feasibility the author observes that the main features of the system are a register of the land and technical survey of the land; and that both are already available in the Town and Island of Bombay; and that it is only necessary to compel transfers and devolutions of title to be recorded on the Register and to that insist transfers shall only take place on the Register. The land registration scheme will then be introduced save for the one further point that Government should guarantee the correctness of the Register and the title of the registered owner as recorded.

Annexed to the Report are several Appendices including Appendix A, being an article written in 1914 by Mr. Stewart Wallace, the Chief Registrar of the Registry in England, and Appendix B, the report of the Land Registry for the financial year 1927-28.

2. The author is in favour of the system and in fact his report is largely an echo of the contents of the Appendices which are annexed. As the author has been at pains to set out the advantages of the system it is unnecessary for us to deal with that aspect of the matter at length.

3. We may say at once that in our view a great deal of the criticism of the existing system of land transfer in Bombay made by the author is sound. Part, however, of that criticism would equally apply if the matter under consideration was not registration of *title* but registration of *documents*, for example, paras. 8 and 13 of the Report.

4. The author makes much of the intricacy, delay, and multiplicity of expense in connection with the present system. But the business of registration of title is itself a matter of great complexity as may be gauged from the fact that the English Act comprises 148 Sections and provides for rule-making under 31 sub-clauses. In fact over 175 rules, we believe, exist. The English Act moreover is condensed by reason of incorporation by reference of matters dealt with in the Conveyancing, Settled Land Acts, and Law of Real Property Act. In England and Wales, no doubt, there are many matters for consideration which do not require to be considered in regard to the system as applied to Bombay but as Mr. Gupte mentions in Appendix C Bombay has its special land tenures and land problems. The matter is not, in our opinion, one of such simplicity as might appear from a perusal of the Report.

5. In para. 3 of his report the author briefly refers to the history of land transfer in England.

It may be noted that in two counties only in England is there compulsory *registration of documents* and in one county only, London (not, we believe, including the City) and the two towns of Eastbourne and Hastings is there compulsory *registration of title*.

These two matters are quite distinct.

An Act to simplify titles and facilitate transfer of land in England was passed in 1875 and the Land Registry established. Registration was voluntary.

In 1897 the principle of compulsion on the application of the local administration for the area concerned was introduced.

Compulsory registration of title was introduced in the County of London in or about 1897.

In 1925 the existing Acts were re-enacted and the Land Registration Act 1925 passed.

With the exception of the County of London and the boroughs of Eastbourne and Hastings we are not aware of a single local administration which has applied to have the system compulsorily applied. Eastbourne and Hastings are seaside resorts. We believe we are correct in saying that no commercial centre of any importance with the exception of the County of London has applied to have the system introduced, notwithstanding that the system has been in vogue for 53 years and its principles must be familiar.

It may be noted that so far as the manufacturing cities of Yorkshire are concerned the system of registration of documents is in existence. Notwithstanding the facilities for passing from the preliminary stage of registration of documents to that of registration of title the cities of Yorkshire have evinced no desire to do so. It is a curious fact that having regard to the alleged advantages of the system the commercial centres of England should have failed to adopt it.

6. At page 13 of the Report Mr. Stewart Wallace, writing in 1914 states that the system of registration of title is in full operation throughout Germany and Austria, Austrialia and New Zealand. He also states that it was then working with complete success in six provinces in Canada, and in six States in the U.S.A. and that it was understood that "those in authority in India were beginning to look towards it." He also states that the Royal Commission appointed

in 1908 was not appointed to consider the advantages or disadvantages of the system " of which the report of 1857 stands as the classic justification " but to report upon its working.

We cannot say whether the Provinces and States which have adopted the system in Canada and the U. S. A. are commercial centres.

At any rate, notwithstanding the examples before it of " the successful working of the system of compulsory registration of title, notwithstanding the classic justification " which had existed since 1857, notwithstanding that " both great political parties were committed to the principle," the Royal Commission did not recommend compulsion of the system. What the Act of 1925 (Section 120) did was this. It provides that it may be declared by an Order in Council as respects any county or part of a county (as defined) that after a specified day registration of title is to be compulsory on sale. Such an Order may be made at the instance of the County Council concerned, and otherwise than at such instance after the expiration of 10 years from the commencement of the Act. At the meeting of the County Council passing the Resolution two-thirds at least of the members of the Council must be present.

No doubt County Councils are cautious bodies and careful of interference with the rights of the individuals whom they represent.

7. But what of the individuals themselves ? Para. 10 of the Report purports to adduce facts in support of the system. But when it is found that in 1913 the number of first registrations applied for was 7,147 and in 1927 not more than 10,935 ; that in 1913 the *voluntary* registrations were 113 and in 1927 not more than 1,231 ; when it is borne in mind what an immense number of owners of land exist in England and Wales, the figures seem to us rather to weaken than strengthen the case for the system.

8. The Land Registration Act 1925 provides for registration in respect of *freeholds* and *leaseholds*.

As regards *freeholds* the title registered may be (*a*) absolute or (*b*) possessory or (*c*) qualified.

In case (*a*) the title has to be approved by the Registrar. It is a title in fee simple in possession with all rights, etc., subject, however, (*i*) to the incumbrances specified on the register (*ii*) to overriding interests as defined (*iii*) where the person registered is not entitled for his own benefit, to the minor interests as defined.

In case (*b*) the title shown (on compulsory registration) is not such as to warrant registration with an absolute title.

In case (*c*) the title is absolute with the exception of the effect of anything arising before a specified date or under a specified instrument.

A possessory title may develop by lapse of time or disappearance of a contingent or existing claim into an absolute title and the Registrar has power on application or of his own volition to make the necessary alteration. When the land has been registered, if freehold, for 15 years, or, if leasehold, for 10 years with a possessory title, the Registrar *shall* is satisfied that the proprietor is in possession, and after giving certain notices, enter the title as regards the freehold as absolute, and the title as regards the leasehold as good leasehold. If the leasehold has been registered as good, leasehold for at least 10 years the Registrar *may*, subject to payment of any additional insurance fee and certain notices enter the leasehold as absolute. (Section 77.)

9. The ascertainment of the devolution of titles in Bombay by reference to documents of title should not, in view of the fact that registration of documents has existed in Bombay since 1866 present grave difficulty. The ascertainment however of devolution by transmissions on death may well do so, insomuch as probate and administration are as matters stand not compulsory in all cases.

10. It seems to follow as a result of the system that if the system be made compulsory upon a sale a title will be classified as (*a*) absolute or (*b*) possessory, or in other words to all intents and purposes as (*a*) good or (*b*) bad (with the prospect by lapse of time or otherwise of becoming good).

11. As regards *leaseholds* much the same applies as in the case of freeholds, the person registered being deemed to

have possession vested in him subject (*i*) to all implied and express covenants, etc., (*ii*) incumbrances appearing on the register, (*iii*) overriding interests, (*iv*) minor interests.

12. Transfer is by entry on the Register.

13. A charge may be in any form provided there is a sufficient reference to enable the Registrar to identify the land without reference to any other document. It must be completed by entry on the Register. Charges rank according to the order in which they are entered, and are discharged on proof of satisfaction.

14. On registration the proprietor obtains a land certificate and the proprietor of a charge certificate. Where the charge is registered the land certificate must be deposited until the charge certificate is cancelled.

15. Sections 48-62 of the English Act deal with the Notices, Cautions, Inhibitions and Restrictions which may be entered by claimants, judgment creditors, joint proprietors and others with certain discretions to the Registrar and penalties for improper application.

In para. 18 of the Report it is stated "As regards the Hindoo joint family the head of the family would be recorded as the proprietor in such capacity and any member of the family who might fear that his or her interest might be prejudiced would file a caution or prohibition requiring notice to him or her of any transfer or application to deal with the land. It must be borne in mind that all mortgages, incumbrances, easements or other interests affecting the land will be shown on the register."

If in the case of a Hindoo member of a Hindoo joint family the registered proprietor is registered as "Karta" or Manager it will still be necessary for any intending borrower or purchaser to make enquiry as to the power to dispose or deal with the land, irrespective of whether a caution has or has not been entered. This however is not a matter of title but capacity to contract.

As regards undivided shares under the English Act those persons are entered as proprietors of the entirety of

the land in whom the legal estate is vested' (Section 78). The entry of the Manager will be a departure from this principle.

16. If the English system be adopted there will be two classes of title (*a*) absolute, (*b*) possessory.

From our experience of titles in Bombay we are of opinion that a considerable number of titles must on a sale in the first instance be classed as possessory.

The author of the Report (5) states "The land Registry on receiving an application for registration with possessory title only are not supposed to concern themselves with the prior dealings with the land and the complications of investigating the title. The applicant is merely registered with a possessory title and there is no State guarantee with regard to prior title."

A glance at the Act shows why there is no guarantee.

By Section 20(3) of the English Act in the case of a freehold registered with a possessory title a disposition of the registered land or of a legal estate therein including a lease thereof for valuable consideration shall not affect or prejudice the enforcement of any right or interest adverse to or in derogation of the title of the first registered proprietor and subsisting or capable of arising at the time of the registration of such proprietor; but save as aforesaid shall, when registered, have the same effect as it would have had if the land had been registered with an absolute title.

17. Where the system is compulsory the tendency of the State will presumably be to register with a possessory title only, especially as the system of conveyancing and of searches is not so perfect in Bombay as in England. Otherwise the State guarantee might become a liability of considerable magnitude. To obtain an absolute title in Bombay a length of title not required in England strictly is required. A title at present passed as marketable will not necessarily be the same thing as an absolute title. The requirements for registration with an absolute title will, we think, be academic rather than practical.

Should this presumption that a considerable number of titles will be registered as possessory prove well founded, then considerable difficulty may arise as regards owners of titles hitherto regarded as marketable and good for a security, as we have little doubt that borrowers will more and more insist upon an absolute title. In fact at p. 41, para. 17 of Annexure D to the Report it is stated that "in consequence of these advantages (absence of examination, compendious transfer and scientific plan) a growing number of Banks, Building Societies, Companies and Corporations make it a condition of advancing money on mortgage that the land should be registered with absolute title."

In Appendix C Mr. Gupte sounds a note of warning as regards the procedure to be adopted "to avoid the risk of Government being called upon to pay for interests overlooked."

18. In the case of a possessory title the State does not guarantee the prior title and it will still be necessary to investigate that prior title in the same way as previously until the title has ripened into an absolute title.

19. Possessory titles are condemned in the Report page 42 (para. 20 of Appendix D). "Their day is over. . . ." "Subsequent experience has shewn that absolute or good leasehold titles can be granted without either delay or additional expense to applicants." We do not appreciate this statement. We should personally accept with hesitation, if not with considerable misgiving, the statement as applied to Bombay. A State guarantee is undoubtedly to be desired but we suspect that the Bombay Presidency as a whole will have something to say in the matter if the Presidency is to provide the guarantee. If an Insurance Fund is to be created out of the fees, that is of course another matter. That however must necessarily take time.

In the same para (20) of annexure D it is stated :— "Persons dealing with possessory titles have to examine the title prior to the registration in the old fashioned way. In process of time possessory title gradually approximates in its effect to an absolute title."

20. It seems to us that any merchant who desires to obtain an advance however temporary will be compelled by the Lender to register the charge. We doubt if a Lender will accept the deposit of the land certificate as sufficient as this might leave the way open to fraud by the procurement of a fresh certificate and registered dealing to the Lenders detriment.

That frauds can be and have been effected will appear from the cases to which we refer hereafter.

21. It might be concluded from a perusal of the Report (in particular see paras. 8, 11, 15, 22, 24) that in each case all that will be required to effect a transfer will be a simple form of words such as is indicated in para. 24. No doubt, if the system be adopted conveyances will in most cases be considerably simplified. But wherever there are restrictions on building, special covenants, covenants for production, exceptions from the grant, reservations of rights of way, those must still be mentioned in the documents, and they will appear in some form in some part of the Register.

In England a mortgagee has statutory powers. In India while there are no doubt in conveyance certain implied covenants (see Report para. 9) there are not any statutory powers of sale, etc., and they must be stated in the deed. The author of the Report dismisses the matter in a sentence : "The Transfer of Property Act lays down what covenants the Vendor shall be deemed to have given to the Purchaser and his obligations attending on the transfer ; and, in the case of a mortgage or lease the different covenants given and undertaken by the parties." We think the Report does not go far enough and is, without intent, misleading.

22. The Author of the Report states in para. 17 that two Solicitors with a clerical staff should be sufficient to investigate titles. We feel considerable doubt on this point. The work is difficult and often complicated and in the offices of Government there is no tendency to hurry.

We are at any rate of opinion that the Registrar, if he is to have powers which resemble those of the Registrar in England, must be a highly paid and responsible official.

He will sit in a judicial capacity in a certain class of cases and will not merely be there to see that transfers are registered and that the machinery of the office proceeds in a proper manner.

23. As to the State guarantee. This is a very important matter. In England that is dealt with in Section 83 of the Act of 1925. That Section provides (1) that, subject to the provisions of the Act to the contrary, any person suffering loss by reason of any rectification of the register shall be entitled to be indemnified, (2) Where an error or omission has occurred in the register but the register is not rectified, any person suffering loss by reason of such error or omission shall, subject to the provisions of the Act, be entitled to be indemnified, (3) Where any person suffers loss by reason of the loss or destruction of any document lodged at the registry for inspection, or safe custody, or by reason of an error in an official search, he shall be entitled to be indemnified, (4) subject as provided in the Act a proprietor of any registered land or charge claiming in good faith under a forged disposition shall, where the register is rectified, be deemed to have suffered loss and shall be entitled to be indemnified, (5) No indemnity is payable where the applicant has himself caused or substantially contributed to the loss by fraud or derives title (otherwise than under a disposition for valuable consideration which is registered or protected on the Register) from a person so committing fraud, or on account of costs incurred in taking or defending any legal proceedings without the consent of the Registrar.

Provisions as regards indemnity are of importance because experience shows that they are capable of a construction which the ordinary merchant might not put upon them. (A. G. *v.* Odell 1906 2 C. D. 47). Possibly this is why the system has not commended itself to commercial centres in England.

In that case C was the registered proprietor of a charge on registered land. He purported to transfer the charge by deed for value to O. O. left the transfer at the Registry for registration and O. was registered as the proprietor of the charge. The transfer subsequently proved to be a forgery by O.'s Solicitor. O. had not been negligent or dishonest.

The Registrar awarded compensation and the judge of first instance confirmed the award. The Crown appealed. It was held on the Acts (as they then stood) (1) that O. had "caused or contributed to the loss" by tendering the document and representing it to be genuine and (2) that O. not having *in fact* any transfer from the registered proprietor, had not suffered any loss.

It will be seen that this particular contingency has now been provided for.

In a somewhat similar case decided on the Victorian (Australia) "Transfer of Land Statute" (also a case of forgery by a Solicitor) the question was whether, according to the then construction of the Transfer of Land Statute, a registered proprietor could be said to have been deprived of land and consequently to have become entitled to compensation out of the assurance fund, by reason of a transfer from him to a non-existent person under a fictitious name having been forged, and by reason of such fictitious name having been substituted for his on the register as the proprietor, and by reason of a forged mortgage from such fictitious person to a registered mortgagee who had *bona fide* advanced money on the security. In that case it was held that the mortgage was a nullity and that the duty of ascertaining the identity of the principal for whom an agent professes to act with the person who stands on the register as proprietor and of seeing that they get a genuine deed executed by that principal rested with the Mortgagees. (1891 A.C. 248).

On the other hand it seems clear that had O. (in the case previously cited), before discovery of the forgery, transferred the charge to a purchaser for value, whose name was afterwards removed from the register, such transferee would have been entitled to an indemnity (even on the Acts as they then stood).

Entry in the day book or Receiving Book should perhaps also be deemed equivalent to entry on the Register. At present it seems it is not. (1925 A.C. 209).

The indemnity is not therefore necessarily the certainty that it appears to be. We mention this because particular stress is laid on the State guarantee.

In England we understand that there is an insurance fund vested in the Assistant Paymaster General of the Supreme Court and the Accountant-General. If the system is introduced into India we suggest that there should be some machinery adapted to secure early payment by the State.

In any Bill which may be brought forward the provisions as regards indemnity will require careful scrutiny.

Under the English Act where registration is compulsory on sale every conveyance of freeholds and assignment of leaseholds of which the term unexpired is not less than 40 years shall on the expiration of *two months* from the date thereof or of any authorised extension become void unless the grantee or his successor in title or assign has applied to be registered. Provision however is made for relief, if by reason of the unreasonable expense, accident or other sufficient cause, the application is not made in time.

If and when a bill is brought forward to give effect to the system we think that this period as also the period within which claims for indemnity are to become time barred must be carefully considered.

To conclude, in our opinion the system has much to commend it. It would undoubtedly abbreviate the business of transferring land and would be far cheaper than the present system. Further if the indemnity is satisfactory that is an additional advantage.

If the system is made voluntary we doubt if it will be much availed of and the expense of the administration will perhaps not be justified. If the system be made compulsory some provision will undoubtedly have to be made as regards production of evidence of title where probate or administration on a transmission by death is not compulsory and the indemnity must be a real indemnity to cover all possible cases of hardship.

On the whole we are of opinion that, after the initial stages have been overcome, the system would prove of advantage to the commercial community, and we confess we do not appreciate why the system has not been more widely adopted in England and Wales.

We return the Report."

Letter No. 1926/229, dated 7th August 1929, from the Bombay Chamber of Commerce to the Government of Bombay, Revenue Department.

In continuation of my letter No. 1229/229 of 22nd May last, my Committee, in consultation with their legal advisers, have carefully considered the report of the Solicitor to Government on the working of the Land Transfer System in England and the feasibility of its application to the Town and Island of Bombay. My Committee have examined the scheme primarily from the point of view of the commercial community and I am to say at once that in their opinion it should receive the support of the Chamber.

2. The author of the report sums up the Land Transfer system in England as follows. He says :—

(1) It removes the obligation under which purchasers, mortgagees, and others dealing for value with land now labour of having to peruse and consider the validity of past transactions the effect of which is being exhausted.

(2) It provides plain and simple methods for effecting transfers and charges.

(3) It gives an absolute guarantee of title to purchasers and mortgagees who comply with its provisions.

(4) As to the feasibility the author observes that the main features of the system are a register of the land and technical survey of the land; and that both are already available in the Town and Island of Bombay; and that it is only necessary to compel transfers and devolutions of title to be recorded on the Register and to insist that transfers shall only take place on the Register. The land registration scheme will then be introduced save for the one further

point that Government should guarantee the correctness of the Register and the title of the registered owner as recorded.

3. The author of the report is in favour of the Land Transfer system and as he has been at pains to set out its advantages it is unnecessary for my Committee to deal with that aspect of the matter at length. In their view also a great deal of the criticism of the existing system of land transfer in Bombay made by the author is sound, although they are advised that the business of registration of title is itself a matter of great complexity as may be gauged from the fact that the English Act comprises 148 sections and provides for rule-making under 31 sub-clauses. It must be remembered too, as pointed out by Mr. Gupte in Appendix C of the report, that Bombay has its special land tenures and land problems. The matter is not, in my Committee's opinion, one of such simplicity as might appear from a perusal of the report.

4. It may be useful briefly to recall the history of land transfer in England. An Act to simplify titles and facilitate transfer of land in England was passed in 1875 and the Land Registry established. Registration was voluntary. In 1897 the principle of compulsion on the application of the local administration for the area concerned was introduced. Compulsory registration of title was introduced in the County of London in or about 1897. In 1925 the existing Acts were re-enacted and the Land Registration Act 1925 passed. With the exception of the County of London and the boroughs of Eastbourne and Hastings my Committee understand that not a single local administration has applied to have the system compulsorily introduced. They believe they are correct in saying that no commercial centre of any importance, with the exception of the County of London, has applied to have the system introduced, notwithstanding that the system has been in vogue for 53 years and its principles must be familiar. It is a curious fact that having regard to the supposed advantages of the system the commercial centres of England should have failed to adopt it. This may perhaps be partly explained by the opposition of the legal profession who for centuries have been trained in the principles of conveyancing and partly by the innate conservatism of the English people. In any case the system of

registration of title appears to have been widely adopted in other parts of the world where it is reported to be working successfully.

5. The ascertainment of the devolution of titles in Bombay by reference to documents of title should not, in view of the fact that registration of documents has existed in Bombay since 1866, present grave difficulty. The ascertainment however of devolution by transmissions on death may well do so, in so much as probate and administration are, as matters stand, not compulsory in all cases.

6. If the English system be adopted there will be two classes of title (*a*) absolute, (*b*) possessory. My Committee are advised that a considerable number of titles in Bombay must on a sale in the first instance be classed as possessory. Where the system is compulsory the tendency of the State will presumably be to register with a possessory title only, especially as the system of conveyancing and of searches is not so perfect in Bombay as in England. Otherwise the State guarantee might become a liability of considerable magnitude. Should this presumption that a large number of titles will be registered as possessory prove well founded, some difficulty may arise as regards owners of titles hitherto regarded as marketable and good for a security, as there is little doubt that lenders will more and more insist upon an absolute title.

7. In Appendix G. Mr. Gupte sounds a note of warning as regards the procedure to be adopted " to avoid the risk of Government being called upon to pay interests overlooked." A State guarantee is undoubtedly to be desired but my Committee suspect that the Bombay Presidency as a whole will have something to say in the matter if the Presidency is to provide the guarantee. If an insurance fund is to be created out of the fees, that, of course, is another matter. That, however, will necessarily take time. The question of the State guarantee is undoubtedly very important. In England it is dealt with in Section 83 of the Act of 1925. Provisions as regards indemnity are of importance because experience shows that they are capable of a construction which the ordinary merchant might not put upon them. Possibly this is

another reason why the system has not commended itself to commercial centres in England. My Committee have no desire to enter into the details of cases but they would refer to two cases which go to show that the indemnity is not necessarily the certainty that it appears to be. These are A. G. *v.* Odell 1906 2 C. D. 47 and a case decided on the Victorian (Australia) Transfer of Land Statute 1891 A. C. 248. They are both cases of forgery by a solicitor. My Committee understand that in England there is an insurance fund vested in the Assistant Paymaster General of the Supreme Court and the Accountant-General. If the system is introduced in India they suggest that there should be some machinery adopted to secure early payment by the State. In any Bill that may be brought forward the provisions as regards indemnity will require careful scrutiny.

8. Under the English Act where registration is compulsory on sale every conveyance of freeholds and assignment of leaseholds of which the term unexpired is not less than 40 years shall on the expiration of two months from the date thereof or of any authorized extension become void unless the grantee or his successor in title or assign has applied to be registered. Provision however is made for relief, if be reason of the unreasonable expense, accident or other sufficient cause, the application is not made in time. If and when a Bill is brought forward to give effect to the system my Committee think that this period as also the period within which claims for indemnity are to become time barred must be carefully considered.

9. The author of the report states in para. 17 that two solicitors with a clerical staff should be sufficient to investigate titles. My Committee feel considerable doubt on this point. The work is difficult and often complicated and in the offices of Government there is no tendency to hurry. My Committee are of opinion that the Registrar, if he is to have powers which resemble those of the Registrar in England, must be a highly paid and responsible official. He will sit in a judicial capacity in a certain class of cases and will not merely be there to see that transfers are registered and that the machinery of the office proceeds in a proper manner.

10. To conclude, in the opinion of my Committee, the system has much to commend it. It would undoubtedly abbreviate the business of transferring land and would be far cheaper than the present system. Further if the indemnity is satisfactory that is an additional advantage. If the system was made voluntary the Committee doubted if it would be much availed of and the expense of the administration would perhaps not be justified. If the system were made compulsory some provision would undoubtedly have to be made as regards production of evidence of title where probate or administration on a transmission by death was not compulsory and the indemnity must be a real indemnity to cover all possible cases of hardship. On the whole the Committee were of opinion that, after the initial stages had been overcome, the system would prove of advantage to the commercial community, and they confessed they did not appreciate why the system has not been more widely adopted in England and Wales.

PURCHASE OF STORES BY THE GOVERNMENT OF INDIA.

Rules for the Supply of Articles required to be purchased for the Public Service.

PREAMBLE.—The policy of the Government of India is to make their purchases of stores for the public service in such a way as to encourage the development of the industries of the country to the utmost possible extent consistent with economy and efficiency, and the following rules, which are applicable to the purchase of stores (other than printing and stationery stores) for the Government of India and for provinces other than Governors' provinces are prescribed in accordance with this policy. These rules supersede all previous orders on the subject.

In order to give effect to the above policy preference in making purchases will be given in the following order:—

First, to articles which are produced in India in the form of raw materials, or are manufactured in India from raw materials produced in India, provided that the quality is sufficiently good for the purpose;

Secondly, to articles wholly or partially manufactured in India from imported materials provided that the quality is sufficiently good for the purpose;

Thirdly, to articles of foreign manufacture held in stock in India, provided that they are of suitable type and requisite quality;

Fourthly, to articles manufactured abroad which need to be specially imported.

Departments of the Government of India, or officers specially authorised in this behalf, may, when they are satisfied that such a measure is justified, allow a limited degree of preference in respect of price to articles produced or manufactured in India either wholly or in part.

RULE 1.—Save as provided in Rules 7 and 8, all articles required to be purchased for the public service shall be purchased on the condition that delivery shall be made in India for payment in rupees in India.

RULE 2.—Tenders shall be invited in India, and abroad also when considered desirable, for the supply of all articles which are purchased under rules 1 to 4, unless the value of the order to be placed is small or sufficient reasons to be recorded exist which indicate that it is not in the public interest to call for tenders. No tender which fails to comply with the condition as to delivery and payment prescribed in Rule 1 shall be accepted.

RULE 3.—All articles, whether manufactured in India or abroad, shall be subject to inspection before acceptance, and articles for which specifications and/or tests have been prescribed by competent authority shall be required to conform to such specifications and/or to satisfy the prescribed test or tests which may be carried out during manufacture or before or after despatch from the suppliers' premises.

RULE 4.—Important plant, machinery and iron and steel work shall be obtained only from firms approved by the Chief Controller of Stores, Indian Stores Department, and specified in the lists issued by him from time to time.

RULE 5.—In the case of important construction works let out on contract, articles required for the construction of such works may be supplied by the contracting firm provided that when specifications and/or tests have been prescribed for such articles they shall conform to such specifications and/or shall satisfy such tests.

RULE 6.—Nothing in these rules shall be deemed to prohibit the purchase of articles by one Department or Railway from another.

RULE 7.—The articles enumerated in Annexure A, or any other articles of a special or unusual character, may, when suitable and economical purchases cannot be made in accordance with the preceding rules, be obtained without reference to those rules subject to the following conditions :—

(*a*) Where the value of the purchase exceeds Rs. 5,000 the purchasing officer shall place on record his reasons for not effecting the purchase in accordance with the preceding rules.

(*b*) The purchasing officer may at his discretion either obtain the article that he requires by indent on the India Store Department, London, or purchase it direct from manufacturers or dealers abroad. Where resort is had to direct purchase from manufacturers or dealers abroad, tenders shall, whenever practicable, be first obtained.

(*c*) When articles are purchased abroad under this rule through the agency of the India Store Department, London, payment shall be made by that department. In other cases payment shall be made

(*i*) in countries other than Great Britain and Northern Ireland, direct to the suppliers by the purchasing officer;

(*ii*) in Great Britain and Northern Ireland, through the High Commissioner for India.

RULE 8.—Lethal weapons, munitions of war, technical apparatus and equipment and any other stores required by the Naval, Military or Air Forces of the Crown in India for which drawings, patterns, specifications or designs have been issued, prescribed or announced by the Admiralty, War Office, Air Ministry, Government of India, or Commander-in-Chief in India, shall be obtained by indent on the India Store Department, London, unless they are available in India in accordance with the prescribed drawing, pattern, specification or design. Any departure from this rule requires sanction of the Government of India, and whenever an expenditure exceeding Rs. 20,000 is incurred in any individual case to which such sanction has been accorded it shall be reported to the Secretary of State for India in Council.

(*i*) Seeds.

(*ii*) Cinchona Bark.

(*iii*) Articles for experimnetal purposes

(*iv*) China, glass, cutlery, plate, crockery and perishable fabrics including linen for residences which are furnished by Government.

(*v*) Copper, zinc and other non-ferrous metals produced in Australia or America.

(*vi*) Timber produced in Australia or North America.

(*vii*) Such articles as the Superintendents of Vaccine Depots may require for the preparations of vaccine lymph.

(*viii*) Chemicals and scientific instruments.

(*ix*) Preserved and tinned foodstuffs.

(*x*) Articles required for Viceregal residences.

INDIAN STATUTORY COMMISSION.

TRANSFER OF LAW AND ORDER.

Letter No. 246/13-A.C., dated 6th June 1929, from the Associated Chambers of Commerce of India and Ceylon to the Secretary, Indian Statutory Commission, London.

I am desired to refer to the Memorandum submitted to the Commission by the Associated Chambers of Commerce of India and Ceylon in July 1928, pages 4 and 5 of which deal with the question of the control of the Police and the maintenance of Law and Order.

In that Memorandum it was explained that there was considerable divergence of views among the members of the Association as to the control of Police and the maintenance of Law and Order, but that a majority of the Chambers were in favour of a transfer of that subject, holding that the risk involved in such transfer must be taken if any real Self-Government were to be given to the Provinces.

In the oral examination of the Association's representatives which took place in January 1929 a number of questions were asked with the object of ascertaining the strength of the majority in favour of that transfer. The Association's representatives explained that that majority had been merely numerical on the basis of each Chamber having one vote; that possibly some of the larger and more important Chambers had not been with that majority and that had the voting been taken on the usual basis, each Chamber being credited with a number of votes corresponding roughly to its membership, the result might have been different.

A question was also asked as to whether the view expressed in the Memorandum was still the view of the majority of the Chambers, but the witnesses were unable to answer that question.

The report of that oral examination has been studied by the members of the individual Chambers and has led to further discussions on the subject of the transfer of Police and of Law and Order. As a result of such discussions and of

subsequent happenings in various parts of India, opinion has been modified and has become more definite. It is felt that the oral examination may have failed to give a true impression of the views of the Chambers at the time the Memorandum was submitted, but, however that may be, it seems clear that the Memorandum does not reflect faithfully the views held by the various Chambers at the present time.

It is difficult to exaggerate the importance of this question of the control of the Police and the maintenance of Law and Order, for upon the good administration of this Department depend the stability of the country and the security of life and property. The Association, therefore, feels it necessary to re-open the subject with the Commission and to endeavour to remove any misunderstandings which may have arisen from the oral evidence by placing before the Commission the views held by the Chambers at the present time. The Association much regrets that the fact that these views differ from those expressed in the Memorandum may cause inconvenience to the Commission, but it feels sure that the Members of the Commission will recognise that it is right for the Association to remove any wrong impressions that may have arisen as to the views held by individual Chambers on this important matter.

The Association has referred this question to each of its constituent Chambers for further discussion and has now received replies giving the present views of those Chambers. It is the general wish of members of the Association that their views should be recorded on the subject in so far as concerns their own Province. A summary of those views is, therefore, set out hereunder Province by Province.

Bengal.—The Bengal Chamber, in reply to the reference made to them along with the other Chambers, states that in their opinion the Commission, and the Joint Free Conference, clearly understand there is a wide divergence of opinion among the Chambers in the matter, and that accordingly no further representation to the Commission is necessary. Such a representation would, in the opinion of the Bengal Chamber, be required only if there were any doubt in the minds of the Commission and the Joint Free Conference on this point.

While this is their feeling, the Bengal Chamber, in response to a request that they should state their views in the matter, expresses the opinion that unless the responsibility for the maintenance of order (which they regard as the primary function of Government) is transferred to the charge of a Minister, provincial autonomy cannot be regarded as having a proper chance of fulfilment. At the same time they appreciate the grave dangers attached to this policy, and they would not be averse to any scheme which postpones the transfer of the Police until the local Government shows signs of permanent stability.

The Bengal Chamber further considers that the grant of full provincial autonomy should be accompanied by the strengthening of the Central Government's ultimate powers of maintaining or restoring order; in this connection they offer the suggestion that the Armed Police in each Province might be strengthened and retained under the Central Government for discipline and pay, but be seconded for service when required under the local Government in whose area they are serving.

The two other Chambers of Commerce situated in Bengal, *viz.*, the Chittagong and Narayanganj Chambers, are quite definite in their opinion that as far as Bengal is concerned the control of the Police and the maintenance of Law and Order should not be transferred to a Minister. The latter Chamber is in favour of the control of the Police being Reserved and in the hands of the Central Government.

Bombay.—The Bombay and Karachi Chambers of Commerce agree in opposing the transfer in their Presidency.

The Bombay Chamber of Commerce is of the opinion that its view that the control of the Police and the maintenance of Law and Order should not be transferred is immensely strengthened by the very serious communal rioting in Bombay during February and May this year when conditions of communal discord would have rendered it, in its opinion, impossible for an elected Minister to have functioned successfully.

The Karachi Chamber of Commerce has already put its individual views on record with the Commission and desires to abide by these as expounded in oral evidence. Briefly speaking they do not favour transfer at present but consider that the constitution should allow for the transfer later on should conditions so warrant.

Madras.—The Madras Chamber of Commerce definitely favours, so far as the Madras Presidency is concerned, the transfer of Police Administration to the charge of a Minister directly responsible to the Legislature. In this view they are supported by the Cocanada and Coimbatore Chambers and opposed by the Tuticorin, Cochin, Tellicherry and Calicut Chambers. The last named Chamber contests the right of the Madras Chamber to speak for the whole of the Madras Presidency and claims that both geographically and ethnographically Malabar is entirely separate from the rest of the Presidency. It is strongly of the opinion that whatever arrangements may be made for the rest of the Madras Presidency, the Police of the whole district of Malabar, including the Malabar Special Police, should be placed under the control of a special Commissioner of Police directly responsible to the Central Government.

With these views the other Chambers situated in the Malabar District, *viz.*, the Cochin and Tellicherry Chambers, concur.

Burma.—The Burma Chamber were not associated with the Associated Chambers' original Memorandum but they desire to emphasize that the reasons which prompted them to dissociate themselves from the views of the Association in the first place still hold good and that they are strongly opposed to any proposal to transfer the control of Police Administration as far as Burma is concerned.

United Provinces.—The views of the Upper India Chamber of Commerce are already on record with the Commission and they desire to abide by them. They are definitely against transfer for the reasons given in their Memorandum and expounded in oral evidence.

Punjab—The Punjab Chamber desires to abide by the views expressed in its separate Memorandum to the Commission in which at page 10 the view is expressed that the general Police Force should be under the direct control of the Central Government.

It will be seen from the above opinions, which cover those of all constituent members of the Association except the Ceylon Chamber, who are not directly interested, and the Northern India Chamber who prefer not to express an opinion, that the majority view is now quite definitely opposed to the transfer of the control of Police administration to an elected Minister responsible to the Legislature. It is with the object of making this fact quite clear that this further reference is made to the Commission.

In conclusion I am desired to draw the attention of the Commission to the fact that all save one of the gentlemen who composed the delegation which gave oral evidence in January in Calcutta happen to be in England at the present time and though no special reference has been made to them in the matter the President has little doubt that they would be prepared to appear before the Commission to elucidate the Association's position and to speak for their respective Provinces, if the Commission so desired.

Their names and addresses are :—

Sir George Godfrey, 115, Camberwell Road, Camberwell, London, S.E. 5.

Sir Hugh Cocke, c/o Messrs. Ferguson, Gilchrist & Co., 19-12, Walbrook, London, E.C. 4.

Sir James Simpson, c/o Messrs. Gordon Woodroffe & & Co., Ltd., Empire House, St. Martin's Le Grand, London, E.C.

Mr. T. Gavin Jones, c/o Messrs. D. Waldie & Co. (London), Ltd., 4, Broad Street Place, London, E. C. 2.

ROYAL COMMISSION ON LABOUR IN INDIA.

Letter No. 2588/258, dated 11th October 1929, from the Bombay Chamber of Commerce to the Royal Commission on Labour in India.

The Chamber has received a printed letter (undated) from the Royal Commission on Labour in India forwarding a schedule of the subjects which appear likely to engage the Commissioners' attention in the course of their inquiry and inviting the Chamber to submit for the information of the Commission any written statement which is likely to contribute to the objects of the inquiry. It is requested that any memorandum of evidence may be sent not later than the 25th September 1929. Your letter was received in this office on the 23rd August, a day or two after the publication of a press note containing the substance thereof. While my Committee are desirous of rendering the Commission all assistance in their power by furnishing their evidence at the earliest possible moment, I am desired to point out that it is not possible for a body like the Chamber to collect the views of members interested and prepare an adequate statement on the many very important questions to be investigated by the Commission within the short period of one month. While my Committee regret that they have not been able to submit their evidence by the date mentioned they trust that no serious inconvenience will be caused thereby, seeing that the members of the Commission are not due to arrive in this country until 11th October.

2. In dealing with the headings of the schedule my Committee have endeavoured to confine themselves to those questions which must obviously affect commerce. In their opinion the actual facts and statistics regarding labour can best be ascertained either from Government Departments, such as the Labour Office, Bombay, or from such representative bodies as the Millowners' Association, the Jute Mills Association and the Metallurgical Association, etc. My Committee have therefore as far as possible dealt only with questions of policy and general principles.

3. The importance of the subject-matter of the Commission's inquiry requires no emphasis. As the Controller of Currency remarks in his recently issued report for the year

1928-29, there has been a general improvement in economic conditions in most countries of the world—an improvement which would have been more marked in India but for labour unrest. The Collector of Customs, reporting on the same period, refers to the "enormous economic loss" caused by the cotton mill strike and concludes that "with happier times in Bombay itself the year would have shown, in decided fashion, a welcome revival of trade." These statements are fully borne out by the experience of commercial firms in Bombay. During the past 18 months industrial disturbance has been almost continuous in one part of the country or another and in this respect Bombay has suffered more severely than any other province.

4. Bad as the situation has been in the past there are those who think that Bombay has still more serious labour troubles ahead by reason of the increasing importance of the political factor. During the past decade or more the Indian labourer in Bombay has been gradually educated up to a higher standard of living, but the danger lies in the fact that neither his reasoning power nor his efficiency has increased in the same ratio as his standard of living. Communism has now stepped in and is busy encouraging him and organizing him to demand that which he cannot earn and is not worth in the industrial market of the world, while the Government under which he lives has applied to him all the privileges and safeguards which have been framed in countries where labour is much better able to realize its responsibilities. In most Western countries such safeguards have come with, or followed the advance of education among the workers, whereas in India it appears to have been hoped that greater efficiency and a sense of responsibility would follow the safeguards. Whatever the cause of the present unrest may be, the sense of responsibility appears to be very limited in the office-bearers of most Unions and almost non-existent in some; a factor which has undoubtedly contributed in a large measure to Bombay's recent troubles. Unions, which a few years ago lived for a few brief months, when the trouble was merely economic, as a result of the rise in cost of essentials after the war, are steadily increasing in numbers and holding their members in political tutelage under leaders, who receive encouragement, if not much actual material support, from

organizations outside their own sphere of activities. There are indications therefore that the situation will be worse rather than better for a number of years to come, unless labour realizes its responsibilities more quickly than appears likely at the moment. One of the principal tasks of the Commission will be to suggest measures for arousing in labour a sense of responsibility and placing the trade union movement on healthier lines. I am now to deal *seriatim* with those headings of the Schedule on which the Committee think they can usefully express an opinion.

(3) (*iii*) *Public employment agencies.*—My Committee consider that from the employer's point of view there is no necessity for public employment agencies. If such are established presumably they will be maintained and paid for by the State.

(7) (*iv*) *Unemployment insurance,* if established, would become a charge on general revenues. My Committee consider that no system of unemployment insurance would be possible in this country, nor do they consider it necessary since unemployment in the ordinary sense of the term does not exist except among Anglo-Indians and the clerical class for whom special measures of relief would have to be devised.

(13) (*iii*) *and* (*iv*) *Works Committees and Works Councils.*—The dislocation to trade and commerce resulting from prolonged industrial disputes is enormous and affects the whole well-being of the community. Works Committees and Works Councils provide a means of preventing such disturbance which, in the Chamber's opinion, is one of the principal subjects before the Commission. In 1920 this Chamber associated itself with the Bengal Chamber urging *inter alia* that early steps should be taken to test the possibility of developing in India a system of Works Joint Committees. My Committee are strongly of the opinion that these attempts should be renewed and persisted in.

(29) (*ii*) *Prevention of malaria.*—My Committee desire to emphasize the necessity for enforcing the prevention of malaria on all big industrial organizations and indeed on the community generally. They consider the Bombay Corporation's neglect to adopt adequate anti-malarial measures

deplorable, although from the information available it would appear that the Bombay Corporation's efforts in this direction have been more effective and sustained than those of other public bodies in India.

(37) *Provision for old age.*—My Committee are of the opinion that any provision for old age and premature retirement must, in the absence of legislation extending this to the entire community, be a charge on individual industries and as such must be voluntary.

(38) *Co-operation.*—My Committee consider co-operation most desirable and every possible effort should be made to extend the movement. It is recognized that Local Governments are striving to popularize co-operation but while their scope is limited and subject to definite drawbacks, these disabilities do not apply to industrial concerns, mills, railways and such like organizations, which are in a position to develop the movement enormously by the formation of Credit Societies, Co-operative Stores, Grain Shops, etc., and by generally encouraging thrift and self-help.

It is understood that much has been done in this direction, for instance, by the Railways, with most gratifying results. In a country like India where the majority of the workers are hopelessly in debt to Banias and money-lenders co-operation offers vast opportunities and the establishment of Loan Societies by industrial organizations, with a view to making loans on favourable terms to their employees for the express purpose of liquidating debts running at exorbitant rates of interest with professional money-lenders, would prove of immense benefit.

(40) *Education.*—My Committee are of the opinion that education is primarily a matter for the State. It is true that for a good many years past some employers have recognized a responsibility for the education of young employees and the dependents of the labourers. It is understood that various large organizations, *e.g.*, the Railways, the Tata Iron and Steel Co., at Jamshedpur, etc., have devoted much attention to educational provision for the children of their employees. Such efforts should be encouraged by the State by means of Government grants, etc.

(41) Technical and vocational education should also be the concern of the State though enlightened employers will doubtless provide facilities for those of their workmen who are able to profit by such training.

(51), (52) and (53) *Workmen's Compensation.*—Early this year the Committee were asked for their views on a proposal of the Government of India to examine the principles underlying the present Workmen's Compensation Act and its more important features. A copy of the Chamber's reply is appended for the information of the Commission. My Committee consider that there has not been sufficient experience of the working of the Act to enable them to say more on the subject for the present.

(106) *Fines.*—The Chamber in 1927 expressed the opinion that there was no necessity for legislative or other action to be taken in regard to the prevention of the infliction of fines on workmen in industrial concerns. My Committee have again considered this question in response to your questionnaire and have come to the conclusion that no circumstances have arisen since 1927 which would indicate that any modification in the opinion previously expressed by them is advisable.

(107) *Payment of Wages.*—In 1926 the Chamber opposed a proposal of the Government of India to set a statutory limit of time within which wages must be paid, and on reconsideration of this question they are still of the same opinion as they were in 1926.

(117) to (126) *Trade Combinations and Industrial Disputes.*—Three strikes have occurred during the past year in India which inflicted great loss and suffering on the community generally. These are the strikes in the Bombay cotton mills engineered by the Girni Kamgar Union, the strike at the Steel Works at Jamshedpur and lastly the recent strike in the Jute mills in Calcutta. It is practically certain that the strike in Bombay was not a genuine trade dispute. That has been definitely declared by the Special Committee appointed by Government to investigate the matter. It is matter of common talk that the other two strikes were either instigated or prolonged at the instance of speculators dealing in

forward business in the shares of the Companies concerned or the prices of raw materials or finished products. My Committee cannot assert that this is true but the impression certainly prevails and is widely believed. Sections 17, 18 and 19 of the Trade Unions Act No. XVI of 1926 afford special protection outside the ordinary common law to registered Trade Unions and officers or members of such registered Trade Unions. It is true that these sections contemplate that the act protected shall be done in contemplation or furtherance of a trade dispute. Presumably therefore the protection would not apply in cases such as those we have mentioned. This is the theory. In practice, however, aggrieved persons would be deterred from seeking the ordinary remedies which they might obtain at common law by the existence of these sections. My Committee, therefore, think that it is for consideration whether the law should not be so amended as to provide some ready means of withdrawing the protection afforded by these sections where it is clearly proved that any strike engineered by a Trade Union is not in furtherance of a genuine trade dispute and they suggest that it should be open to any aggrieved person to apply to some authority, either to Government direct or to some subordinate authority, complaining that a particular strike is not in furtherance of a trade dispute and requesting that the registration of the particular Union contemplating or furthering such strike should be cancelled or suspended with the effect that the protection afforded by these sections should be withdrawn. My Committee are entirely in favour of Trade Unions as a means of protecting labour and enabling it to employ collective bargaining in its dealing with employers. What they desire is to protect these institutions, which in India are in their infancy, from exploitation in the interest, whether pecuniary or political, of other persons.

(143) to (146) The Chamber has no objection to the collection and compulsory supply of statistics with a view to providing a continuous record of the economic condition of the working classes. The Chamber considers that the collection of such statistics should be undertaken by the Central Government and not by the Provincial Governments.

The Committee have no particular desire to tender oral evidence but if any of the above points seem to require elucidation they will be prepared to depute a representative or representatives to appear before the Royal Commission in Bombay.

MILL STRIKE.

(*See Report*, 1928, *Vol.* 1, *page* 103).

A joint deputation representing the Bombay Chamber of Commerce and the Indian Merchants' Chamber waited upon His Excellency the Governor of Bombay on Friday, 21st December 1928. The members of the deputation were Mr. H. H. Sawyer, Mr. E. C. Reid, Mr. L. R. Tairsee, Mr. B. F. Madon and Mr. Lalji Naranji.

On behalf of the deputation Mr. Sawyer read the following statement :—

MAY IT PLEASE YOUR EXCELLENCY,

We understand that a deputation of the Bombay Millowners' Association waited upon Your Excellency on Monday last to bring to your Excellency's notice the state of affairs, as it exists now, in the mill area in Bombay. We also understand that they have represented to Your Excellency, giving details, as to various incidents in some of our mills in Bombay, which purport to indicate an atmosphere of terrorism in the mill area, and how respect for Law and Order appears to have lost its hold on that part of the City. We have heard details of these incidents, and do not wish to repeat them here, but we are told that, if necessary, sworn affidavits relating the incidents referred to above can, if desired, be submitted to Government for their satisfaction.

The relations between labour and its employers in Bombay Textile Mills have been strained for about eight months now, and the strike which began in May last continued for a period of six months and is the longest in the memory of this generation. We sympathise with Your Excellency that just at the very commencement of Your Excellency's term of office you should have to give your serious attention to this all important question, with which the prosperity of the City is much concerned. It is not our intention to represent to Your Excellency the question of prosperity or adversity of the Textile Industry in Bombay. Far from it. We have sought this interview to draw Your Excellency's attention to a much graver question of vital importance to this City in particular, and the Presidency as a whole, and which threatens to be still worse, should immediate steps not be taken by Your Excellency's Government.

As Your Excellency may be aware there are serious differences of opinion regarding the policy of the Government of India in connection with the Industries of this country, and especially the Textile Industry of India. We do not wish to raise this question to-day, for the simple reason that Your Excellency's Government do not have any direct voice in this matter, but we cannot help remarking that there is a strong feeling that the causes which the Millowners' Association referred to are but the external symptoms of the root cause. In our opinion the principal cause is the hardship inflicted on the Textile Industry in common with many others, through the Exchange and Currency Policy of the Government of India, who refused to give effect even to the modest recommendations of the Tariff Board's report submitted after exhaustive enquiry.

As Your Excellency is perhaps aware the Textile Industry in Bombay early this year found that it could not make both ends meet and, therefore, devised various schemes for economy in working which were in accordance with the Tariff Board's report, but their action has been unfortunately met with opposition from labour. Thereupon their present leaders came on the scene to assist them and increased this opposition, and aggravated it, with the result that it has reached such a pitch that any one who does not agree with them appears to be in danger. This being so, we have no hesitation in stating that the situation admits of no further delay in re-establishing Law and Order. As to the measures necessary, it is not for us to indicate what they should be. We, representing Bombay's Trade and Commerce, are here to draw Your Excellency's attention to the grave state to which things have drifted. In our opinion, Your Excellency's Government have ample and necessary powers to deal with the situation, and being of this opinion, we do not wish to deal further on this point.

Having indicated the root economic cause of our labour troubles, we wish to emphasize our opinion that dealing with the symptoms can but be palliative. We trust that Your Excellency will impress on the Government of India the urgent need of serious reconsideration of their policy regarding Industries in this Country as a whole.

In conclusion we are obliged to Your Excellency for the interview you have granted.

His Excellency replied to the deputation as follows:—

"I am very glad to meet you, gentlemen, this afternoon, and to hear the views of the two important bodies on whose behalf you have been authorised to speak, which represent practically all the important commercial and business houses in Bombay, both European and Indian.

In view of the seriousness of the industrial situation in Bombay at present, and the possibility of dangerous developments in the future, I am anxious to obtain a true perspective of the whole position, and to look at the problem from all possible angles. As you know I

received a deputation from the Millowners' Association last Monday and my Government is considering carefully the views and suggestions put forward by them.

I have listened with very great interest to all that has been said by the members of the deputation. What has struck me most, so far as I have been able to study the history of the last nine months as a whole, is that during that time, in spite of the large number of hands involved in the stoppage of work there has been, on the whole, so little damage done to person or property. For this I think great credit is due to the excellent police arrangements that have been made by the Commissioner of Police, and in this connection I am not referring merely to the measures which have been taken to prevent violence, but also to the close touch maintained between the police and the strikers in such a way as to retain, on the whole, the confidence of the men who are out of work. Credit is also due to those of their leaders who have advised them, in their own interests, to refrain from creating disturbances, and so losing the sympathy of the public.

I do not wish to minimise at all the seriousness of the unfortunate clash that occurred on the 12th of December between the police and a body of strikers to which my attention has been drawn, and it is our duty to do what we can to prevent such incidents. Those who are anxious to preserve their right of meeting in a peaceful and law-abiding manner must realise their responsibilities, and I hope that they will do so in such a way as to avoid a repetition of the disturbance which took place last week.

I am thankful to you, gentlemen, for favouring me with your views and suggestions, and I can only assure you, at this stage, that they will be carefully considered by my Government."

Copy of Press Communique issued by the Bombay Chamber of Commerce on the 24th December 1928.

The attention of the Committee of the Bombay Chamber of Commerce has been drawn to certain paragraphs, occurring in the address of the joint deputation of the Bombay and Indian Merchants' Chambers of Commerce, which waited upon H. E. the Governor on the 21st instant.

From these paragraphs, which attribute much of the present trouble in the Mill Industry to the Exchange and Currency Policy of the Government of India, it might be assumed that this policy had been reviewed afresh by the Committee of the Chamber. This, however, is not so. While the delegates representing the Bombay Chamber were acting with the full concurrence of the Committee in taking part in the joint deputation to call attention to the

present state of affairs in the Bombay Mill Industry, and to the necessity of maintaining law and order in the Mill area, no question of any reconsideration of the Exchange and Currency Policy of the Government of India was raised with the Committee by their delegates.

The views of the Committee of the Bombay Chamber of Commerce were expressed in 1927 to be in general agreement with the recommendations of the Royal Commission on Indian Currency and Finance. Nothing has arisen since to cause the Committee to change those views.

Letter, dated 3rd January 1929, from the President, Indian Merchants' Chamber, to the President, The Bombay Chamber of Commerce :—

I send you herewith the copies of correspondence which led to your and my Committees having agreed jointly to wait on His Excellency the Governor of Bombay. I also send you a copy of the Memorandum presented to His Excellency on behalf of both the Chambers, also copies of statements by Mr. Sawyer and the Secretary of your Chamber which contradict the joint statement made by the Chambers. I was all along under the impression that Messrs. H. H. Sawyer and E. C. Reid were acting for, and on behalf of your Committee, and it was on that understanding that my Committee joined yours in the deputation.

It is because of this that the statement that Mr. Sawyer acted in his personal capacity and the statement made by your Secretary, I presume, with the knowledge and authority of your Committee, can hardly be reconciled with the correspondence which passed between us. I will be obliged if you will kindly explain this discrepancy, as my Committee would like to know this at the next meeting on Tuesday, the 8th instant.

Letter, dated 13th December 1928, from Mr. H. H. Sawyer, Vice-President of the Bombay Chamber, to the President, Indian Merchants' Chamber :—

The Millowners' Association are bringing to the notice of the new Governor, H. E. Sir Frederick Sykes, the serious state of affairs which is at present existing in this City owing

to the Bolshevistic doctrines of the various labour leaders, and its effect upon the Mill operatives in general.

Recent events have proved that Law and Order are being seriously jeopardised and it is felt that the reign of terror and intimidation which is now making itself apparent in the Mill Industry may quite conceivably spread into other channels which would be a grave menace to the peaceful citizens of this City.

Something should be done, and done quickly, and the representation which the Millowners' Association are making, urging for stronger Government action to meet these communistic influences, should be supported by this Chamber and your own, jointly, with a view to impressing the Government of Bombay of the seriousness of the present situation and demanding a curtailment to further activities in this respect.

This Chamber is deputing Mr. E. C. Reid and myself to meet two or three gentlemen from your Chamber, to be nominated by your goodself, with a view to discussing this matter further and to representing same to His Excellency at the earliest possible date.

Letter, dated 15th December 1928, from the Secretary, Indian Merchants' Chamber, to the Vice-President, Bombay Chamber of Commerce :—

With reference to your favour of the 13th instant, and the concluding paragraph thereof, my Committee have decided to depute Mr. L. R. Tairsee, President; Sir Purshotamdas Thakurdas, Kt., C.I.E., M.B.E., M.L.A., and Mr. B. F. Madon to meet your representatives, and I am to enquire whether 5 P. M. (S. T.) Monday, the 17th instant, will suit you. It is desirable that the interview should take place at the earliest, as most of the members of my Committee will be leaving early next week.

D. O. Letter, dated 17th December 1928, from Mr. H. H. Sawyer to Mr. L. R. Tairsee :—

I regret to say that it is impossible for His Excellency to give our joint deputation an interview on Wednesday, and as at this late hour it is impossible to make any further arrangements, and as your Committee will not be meeting to

discuss our approved draft before 6 o'clock to-morrow evening, I have had no other course but to cancel the appointment for to-morrow morning and leave the matter in abeyance. It is much to be regretted that our joint Chambers have not had the opportunity of supporting the Millowners' representation at this critical juncture, but in the circumstances I do not see that it could have been avoided.

D. O. Letter, dated 20th December 1928, from the Secretary, Indian Merchants' Chamber, to Mr. H. H. Sawyer :—

I am sending to you herewith the original memorandum duly signed by Mr. Tairsee and Messrs. B. F. Madon and Lalji Naranji. As Sir Purshotamdas Thakurdas will not be able to go with our deputation owing to a very important previous engagement outside Bombay which he cannot put off, Mr. Lalji Naranji will accompany the deputation in his place. Our representatives will be going to the Government House to-morrow at 10 minutes to 3 P. M. (S. T.).

Letter No. 80/273-A, dated 9th January 1929, from the President, Bombay Chamber of Commerce, to the President, Indian Merchants' Chamber :—

In reply to your letter of the 3rd instant, I desire to make it clear that Mr. Sawyer and Mr. Reid were deputed by the Committee of the Chamber to take part with your Chamber in the joint deputation to H. E. The Governor to urge that adequate steps should be taken to preserve law and order in the Mill area. You are quite correct therefore in assuming that our delegates were acting on behalf of the Committee in this matter.

The address presented to H. E. The Governor, which the Committee had not seen, contained a paragraph which brought into question the past Exchange and Currency policy of the Government of India and stated that this policy was the principal cause of the hardships from which the Mill Industry is suffering to-day.

This aspect of the matter had not been before the Committee and could hardly have been expected to arise in the address of a deputation relating to Law and Order. The Committee, therefore, wished to correct any impressions that

might have been created that the Chamber had changed its views since 1927, when, after due deliberation, it was decided to support generally the recommendations of the Royal Commission.

It was only after the address had been delivered that Mr. Sawyer—in the absence, I understand, of any reporters—expressed his personal views on the Exchange and Currency problem, and he states that he made it perfectly clear at the time that he was only voicing his own opinions. The press reports, therefore, in this connection were inaccurate and misleading and can be ignored. Mr. Sawyer has himself corrected them.

Letter No. 152, dated 22nd January 1929, from the President, Indian Merchants' Chamber, to the President, Bombay Chamber of Commerce.

Your letter of the 9th instant, No. 80-273 A, was duly received by me, and in view of the contents of the letter, I put it before the Committee of my Chamber on the 15th instant. My Committee note with considerable surprise that what your Chamber's representatives said in the joint statement to His Excellency the Governor is now being attempted to be disowned by your Committee. While it is open to a body to revise its opinion as and when necessary, my Committee very much regret to note that in such an important representation your Chamber's accredited representatives subscribed to views and statements which had to be immediately disowned. From a reference to the letter from the Vice-President of your Chamber to me and subsequent correspondence and telephonic communications between the two offices, you will realise that it was impossible for me or the other representatives of my Committee nominated for the purpose, to have the slightest ground for doubt that your representatives, Mr. Sawyer and Mr. Reid, were acting in any capacity other than their representative capacity. In fact the final copy of the joint representation to His Excellency the Governor was typed in *your office* and I wonder if what was done with the knowledge of your Vice-President, a Member of your Committee, could justifiably be regarded by either representatives of this Chamber or His Excellency

the Governor as anything but representing the views of your Committee, As, however, you now definitely inform me that your Committee do not propose to stand by Messrs. Sawyer and Reid in the written statement to which they put their signatures, my Committee can only note the same with regret. I wish to bring to the notice of your Committee the difficult position that has been created regarding any further joint representation by your Committee and mine. Will you let me know, for future guidance, how can my Committee understand in future that the views expressed by representatives appointed by your Committee will not be as easily disowned as in this case? I am sorry to have to ask you to make this clear, but I do think you will perceive the extraordinarily peculiar situation that is being created by your Committee's decision not to endorse and stand by what your representatives said in the joint representation.

Regarding the supplementary remarks made by Mr. Sawyer, it is possible there were no shorthand reporters at this interview with His Excellency. The clear recollection of myself and my two colleagues who were present at the interview is that what Mr. Sawyer said carried to us three the same impression as was reflected in His Excellency's reply, *viz*: "You, the gentlemen of the deputation authorised to speak .....". If, however, Mr. Sawyer now says that the supplementary remarks that he made were not meant to convey your Chamber's official view, I can only say that this is strange.

Finally, however, I must say that neither my Committee nor myself can reconcile themselves so easily to what you write regarding the joint representation and in fairness to myself who recommended my Committee to comply with your Vice-President's request to make a joint representation to His Excellency the Governor on the question under reference, I must request your Committee, through you, to reconsider the position they have taken up. I need hardly point out that the position taken by your Committee regarding this matter is untenable and gives rise to the grave question as to what views expressed by your Chamber's representatives are binding on your Committee.

Letter No. 311/118, dated 31st January 1929, from the Acting Secretary, Bombay Chamber of Commerce, to the President, Indian Merchants' Chamber.

In the absence of the President, who has gone to Delhi to attend the session of the Legislative Assembly, I am directed by my Committee to acknowledge the receipt of your letter of the 22nd instant.

My Committee are of opinion that there is little to add to the President's letter to you of the 9th instant, in which it was explained why it had been considered necessary to make it clear that the Committee had not changed its views on the Exchange and Currency policy of the Government of India.

For the future, my Committee have resolved that it is undesirable that the Chamber should engage in joint deputations with other bodies unless the Committee first have the opportunity of considering the terms of the representation to be put forward. There should therefore be no cause for any misunderstanding in the future.

Although my Committee desire to express regret that there should have been the necessity to issue an explanation with regard to the meaning of one of the paragraphs of the joint address, they cannot agree that there is anything untenable in the position taken up nor that there is any grave question involved.

INDIAN TRADE MISSION.

Report of Special Sub-Committee of the Bombay Chamber.

Although it is recognised that the prosperity of the Mill Industry directly affects a large number of members of this Chamber, the Sub-Committee feel that it is unnecessary for them to deal with the report except in its general principles and they have therefore avoided embarking upon any details of a technical character. The chief duties entrusted to the Mission were to make a survey of the potentialities of certain countries as markets for Indian Cotton goods and to make recommendations for the encouragement of the export of Cotton manufactures from India, including the appointment

of Indian Trade Commissioners, where desirable, and the main recommendations arising out of the conclusions of the Mission as embodied in the report are :—

1. That improvements should be made in finish, folding and making-up, stamping, packing, sampling, etc.

2. That the recommendations of the Indian Tariff Board (Cotton Textile Industry Enquiry) for the establishment in Bombay with Government assistance of a combined bleaching, dyeing and printing plant should receive detailed and technical examination.

3. That improved marketing methods are essential.

4. That Trade Commissioners should be appointed, as under :—

   A. Alexandria :—Egypt, the Levant, Iraq and Persia..

   B. Mombasa :—Kenya, Uganda, Tanganyika and Zanzibar.

   C. Durban :—The Union of South Africa, Portuguese East Africa and Rhodesia.

In regard to the first recommendation, this is a somewhat technical matter and it is for the Millowners themselves to follow the suggestions of the Mission in order to ensure that goods of Indian manufacture are not less attractive than those of their competitors. The Sub-Committee appreciate that Indian Mills, dealing as they do largely with the home trade, have not yet specialised in this direction, but if an export trade is to be cultivated particular attention must be paid to these essential details. It may not be out of place to draw attention in particular, to the manner in which many European Countries send out their samples and patterns to this market, and the Bombay Mills might do well to study their methods and imitate them in this particular respect.

As regards No. 2, there is no doubt that a combined Dyeing, Bleaching and Printing Plant would be of great assistance to the Bombay Industry and would open out for it a wider range of fancy goods for foreign markets, but the

Sub-Committee feel that, so far as the export trade is concerned, this is of secondary importance to the fact so repeatedly mentioned in the Trade Mission's report that the Indian Mills' small share of the trade in all markets visited by the Mission is primarily due to—

(*a*) inferiority in sampling, stamping, making up of goods, etc.

(*b*) lack of close touch with buyers and close study of their various requirements, as compared to the great attention given to these matters by competing countries, and

(*c*) their inability, or unwillingness, to allow periods of credit to buyers on the scale which their competitors do.

The Sub-Committee think that little advantage would be reaped in any foreign markets from the establishment of a Bleaching, Dyeing and Printing Factory in Bombay unless and until close attention is given to the matters mentioned above, as no matter what goods India can produce there seems to be no doubt that these points are of first importance if an increased export trade is to result. The Sub-Committee are struck by the fact that all through the Mission's report there are references to the way in which India has lost business through not accommodating herself to the requirements of different markets as her competitors do.

Regarding No. 3, the Sub-Committee realise that certain difficulties must necessarily present themselves regarding the establishment of marketing methods as outlined in the Mission's Report, inasmuch as the system they recommend would introduce into the Bombay Mill Industry an entirely new principle. It is admitted by the Mission that the attention of Indian Mills in the past has been chiefly centred in supplying home markets and the Sub-Committee are aware that many Mills still only attempt to cater for the Home trade, whilst although others provide for export markets it is only in varying degrees, and none of them to a very great extent. This, in the Sub-Committee's opinion, might render any unification system in selling for export difficult, especially as the formation of some such selling organisation as recom-

mended by the Mission is likely to involve more capital outlay than is obtainable without Government assistance.

The fourth recommendation of the Mission regarding the appointment of three Trade Commissioners in various centres should meet with the Chamber's approval and it is hoped that Government will shortly put this recommendation into effect. It is a well known fact that in many countries Import Duties operate unfairly against India and the Sub-Committee feel that the appointment of Trade Commissioners in such Countries would do much to rectify this state of affairs, therefore this recommendation in the Mission's Report should be acted upon without undue delay.

In conclusion, the Sub-Committee cannot but feel constrained to add that whilst the terms of reference for the Trade Mission were exclusively in connection with the encouragement of Export Markets for Indian Cotton Manufactures, it must not be overlooked that the principal factor in connection with the Textile Industry of India is that its fortunes are undoubtedly dependent upon India's own home trade.

LLOYD BARRAGE AND CANALS CONSTRUCTION SCHEME.

Letter No. 2296/130, dated 11th September 1929, from the Secretary, Bombay Chamber of Commerce, to the Secretary to the Government of Bombay, Revenue Department.

At the Conference of Officials and non-Officials held in Bombay on 14th March last to discuss the agricultural, economic and transport problems arising out of the construction of the Lloyd Barrage and Canals, Mr. C. S. C. Harrison invited the advice and assistance of the commercial community drawing attention to points within their knowledge which might possibly have been overlooked by Government and he suggested the formation by Chambers of Commerce of Sub-Committees to deal with agriculture. The Karachi Chamber of Commerce has set up such a Sub-Committee and submitted its views to the Government of Bombay. The Committee of this Chamber have been favoured with

copies of the letters addressed by the Karachi Chamber to Government and they have also perused with great interest the Memorandum prepared by Government which reviewed the various aspects of the Barrage and Canals Scheme up to July last. In view of the importance of the scheme not only to Sind but to the Presidency and India as a whole the Bombay Chamber has thought it advisable to appoint a Standing Agricultural Sub-Committee to study the various problems connected with the scheme together with any other agricultural problems which may arise. My Committee now desire to submit the conclusions at which they have arrived with the assistance of the Sub-Committee as a result of a study of the materials available up to date.

2. The introduction of perennial irrigation throughout the Barrage and Canals area involves a radical change in the system of agriculture and if this is to be successfully effected, it is, in the opinion of my Committee, essential that the Chief Agricultural Officer in Sind should be the best man obtainable irrespective of race or nationality. The experience of an agricultural expert from Sudan, or better still, one conversant with the delta condition of Lower Egypt would be invaluable in launching the Sukkur Scheme on a sound basis, and the services of a first class man with such experience could hardly be too highly remunerated. It is understood that the Director of Agriculture, Bombay Presidency, is shortly proceeding on leave. My Committee suggest that he might be instructed to break his return journey in Egypt with a view to obtaining first-hand knowledge of conditions there and if possible, securing the services of an expert or experts for Sind. It would seem advisable to advertise for a suitable man in the Egyptian Gazette as well as in the English papers and the Indian Trade Commissioner in London might also be requested to make enquiries in likely quarters. My Committee consider this appointment of the highest importance on which the whole success of the scheme very largely depends.

3. In regard to finance my Committee observe that in the Forecast of Expenditure given in Appendix 'B' on page 41 of the Government Memorandum "Sind and the Lloyd Barrage" referred to above, Rs. 1 lakh of non-recur-

ring expenditure is provided for agriculture for the next ten years whereas no recurring expenditure is provided until the year after next when it is put at Rs. ½ lakh increasing up to Rs. 5 lakhs in ten years' time. My Committee suggest the desirability of providing larger grants in the early years in order to ensure that the scheme is launched on sound lines for which an adequate staff of technical experts will be indispensable.

4. In regard to the nature of the crops to be grown in the area included in the scheme my Committee are of the opinion that while, generally speaking, wheat and cotton are very important on the left bank, the production of rice, particularly on the right bank, should not be overlooked. One of the greatest problems that confronts agricultural research will be to introduce improved practical methods of cultivation, such as surfacing and drainage of fields and a rotation of crops to include in perennially irrigated areas a leguminous fodder crop (*e.g.* Berseem) and manuring. Much can no doubt be done by means of propaganda and it is understood that this question is at present engaging the attention of the Indian Central Cotton Committee which contemplates allotting funds for the purpose. The problems relating to crops other than cotton and those connected with cattle-breeding will also require attention. But it appears to my Committee that propaganda alone may not suffice. The country has practically no manure and as imported chemical manures can only partially make good this deficit owing to the texture of the soil, the solution of the problem would appear to be in growing green manure crops or in keeping more livestock and thus developing a system of "mixed farming." Great care will have to be exercised in modifying the " system of agriculture " so as to maintain the fertility of the soil under the great strain imposed by perennial irrigation. It is understood that Government land amounting to over a million acres will be sold by auction. In order to ensure that this land is not exhausted by over-cropping it may be found necessary to impose restrictions on the crops grown either by means of legislation or by regulating the water supply and thus secure to Government a regular and permanent income. For it must be remembered that Government themselves have a very big stake in the " system of agriculture"

adopted under the Barrage Scheme and any unsoundness in this system will be rapidly reflected in the revenue derived from irrigation.

5. The Karachi Chamber in its letter of 19th June discusses at some length the relative merits of the different types of wheat which might be grown in the Barrage area and recommends that for the time being the growing of the ordinary local wheats of Sind should be continued, but that careful experiments should be carried out as rapidly as possible with the superior types of white wheat which have proved successful in other parts of India. My Committee consider that immediate steps should be taken to make tests with the new types in order that the improved varieties may be introduced from the start as soon as new land is ready for cultivation and is being sold to the public. They apprehend that if a new quality of wheat or oilseeds is introduced into a district where the older varieties are already being grown mixing will be inevitable and as an example they would quote the experience of one of the members of the Chamber in regard to groundnuts on the Madras side where for many years the so-called "Mauritius" variety was grown. A few years ago the bunch variety, which is different in size and colour, was introduced there. As a result the old and new types were at once mixed by the farmers and at the factories and the trade has experienced considerable difficulty in dealing with these mixed lots whereas either type could be disposed of separately if obtained in the pure state. On the other hand in Khandeish where the bunch type of groundnuts was introduced at a time when no other quality of groundnuts was grown there, the new variety has been kept pure because there was no possibility of mixing it with other qualities and a premium is still being paid by buyers in India and Europe for this special quality.

6. It has been suggested that in distributing improved varieties of seed to the farmers there is some danger of putting the cart before the horse and that if the ryot would plough the land efficiently he could increase his yield by 50 per cent. with the seed he is using at present. It would be the worst form of waste to sow improved seed in ground that is not properly prepared to receive it, for failure to produce

good results at first would inevitably create widespread prejudice against the new seed and probably result in a refusal to make another effort. Great care will therefore have to be exercised from the outset to issue selected varieties of seed only to good farmers who will put it to the best use.

7. In deciding the type of wheat to be grown in Sind one peculiar difficulty is met with, namely, it is not at present clear whether the aim should be to cater for the Indian or for the overseas market since imports and exports have fluctuated enormously in recent years. On the whole Pusa 12 appears to offer the best prospects since it is considered suitable both for export and internal consumption and my Committee are glad to learn that arrangements have been made for the baking and milling tests conducted some years ago upon Pusa 12 and other Pusa wheats to be repeated in England on samples grown both at Pusa and at Sakrand. They agree that such baking and milling are most important in order to keep prominently in view the practical value of the wheats and not merely their productivity. My Committee also agree with the Karachi Chamber that the special quality of wheat grown must be available every year in large quantities and that the quality must remain uniform from year to year. They consider, however, that less importance need be attached to points 1 and 5 on page 3 of the Karachi Chamber's letter of 19th June, since it will not be possible to restrict the supply of improved types to foreign markets nor to prevent local mills from paying what premium they please.

8. In regard to the types of cotton to be grown in the Barrage zone and the acreage to be allotted to them, my Committee consider that the Indian Central Cotton Committee is probably in the best position to offer advice. It has been suggested, however, that a portion of the land should be planted with higher quality cottons, such as Cambodia, 288-F. or 289-F. P. American, whichever will be most suitable for virgin irrigated land. Consideration might also be given to the possibility of growing better grade cotton such as is now produced in Iraq. This type of cotton is likely to be profitable to the grower in view of the increase in the spinning of finer counts in India and there is also the possibility of Lancashire

being induced to take more interest in Indian cotton if regular supplies of higher grade cotton were available from Sind.

9. Legislation against the adulteration of produce and the mixture of crops and seeds should have the support of the commercial community. It is questionable, however, whether in practice legislation of this nature will have the desired effect. It may indeed tend to create abuses. My Committee are inclined to attach greater importance to propaganda conducted by a body of agricultural experts who either on the spot or at specially organised Government model farms will gradually educate the cultivator up to the advantages of growing a pure article. It would appear that the only sure preventive of the evils of mixing and adulteration is to ensure that the farmer is provided with a ready market and can secure an adequate price for the pure produce. If such could be arranged it would be in the farmer's own interest to keep his produce pure. In regard to cotton the Chamber is in favour of licensing ginning factories.

10. My Committee are of the opinion that every encouragement should be given for the employment of modern agricultural machinery. Efforts in this direction should accompany the issue of improved seed in order to ensure that the land is properly tilled. The intelligent application of agricultural machinery is, in these days, essential in order to obtain an economical outturn from the land. In this connection attention is invited to the letter addressed by Mr. E. Miller, M.L.C., to the Chief Secretary, Government of India, Department of Education, Health and Lands, a copy of which is attached. This letter is strongly endorsed by the Chamber and it is understood that it also has the approval of the Karachi Chamber. My Committee suggest that Government might provide facilities for purchasers or lessees of land (where cattle would otherwise have to be imported) to acquire modern power-driven agricultural machinery which has been tested and found suitable for use in the new canal districts. Money might be advanced to the buyers of large blocks of land to enable them to purchase tractors, etc., and develop their holdings quickly which they would be unable to do if they had to depend on imported cattle only. Government should also encourage contract ploughing. In their evidence

before the Royal Commission on Agriculture the Chamber stressed the importance of demonstration and propaganda in connection with mechanical cultivation. For the adequate organisation of work of this nature a strong agricultural engineering section is essential.

11. To sum up the views expressed above, the success of the Sukkur Scheme and the future development of Sind will, in the opinion of my Committee, depend very largely on an adequate supply of funds and trained men being available from now onwards and in conclusion they would strongly endorse the last paragraph of the Karachi Chamber's letter of 14th May urging the early appointment of the necessary personnel and the provision as soon as possible of a sum for agricultural research in Sind more commensurate with the importance of the revolution which the advent of the Lloyd Barrage Scheme will introduce.

Letter, dated Bombay, 31st July 1929, from Mr. E. Miller, M.L.C., to Sir Frank Noyce, C.S.I., C.B.E., I.C.S., Chief Secretary, Education, Health & Lands, Government of India, Simla.

I have the honour to address you in reference to a Meeting which was held at Bombay on the 18th instant in connection with the Development of Agriculture.

The meeting was convened by me with the object of bringing together a number of the high officials of the Department of Agriculture and representatives of firms in India interested in the sale of modern power plant connected with Agriculture such as Tractors, Ploughs, Sugar Crushing Machinery, Pumping sets, etc.

In order to encourage the use of these it is proposed to form a Guarantee Company—it will be an Indian Company, with Indian capital and under Indian management—to assist the agriculturist and others who have not the means to pay cash, to buy their requirements of such plant on the instalment or hire purchase system.

It occurred to me that before forming such a Company it would be very helpful if an exchange of views could be arranged between some of the Members of the Department

of Agriculture, the Firms interested in the sale of Agricultural Plant and those who propose to form the new Guarantee Company.

An invitation was therefore issued and as already stated a meeting took place in Bombay at 3-30 p.m. on the 18th instant. Amongst those present were the following:—

Sir T. Vijayaraghavacharya, K.B.E.—*Vice-President of the Council of Agricultural Research.*

Dr. McRae—*Adviser to the Government of India, Agricultural Department.*

Messrs. Anstead, Plyman and Milne—*Directors of Agriculture.*

Mr. Jenkins—*Secretary to Indian Central Cotton Committee.*

Mr. Walchand Hirachand, C.I.E., Messrs. Cassamally and Dost Mahomed Munjee—*Promoters of New Guarantee Company.*

Sir Purshotamdas Thakurdas, C.I.E., M.L.A.

Mr. Nanavati—*Adviser to Baroda State.*

and representatives of 22 firms interested in the sale of Agricultural machinery, Pumping sets, etc. Mr. Main, the Director of Agriculture for Bombay Presidency, was unfortunately unable to be present.

In a few opening remarks of welcome I outlined the proposed scheme and while I made it clear that it presented certain difficulties and the new Guarantee Company would probably have to buy its experience I added that it was felt that with the assistance of Government and of the Agricultural Department in particular and by the co-operation of all concerned, progress could be made in the development of mechanical cultivation.

I made particular reference to a report recently issued by Mr. Main on Agriculture in Sind under the Barrage Canal

system and drew special attention to pages 16-18 which for your easy reference I will repeat here. Mr. Main writes as follows :—

"The question naturally arises—can anything be done to accelerate Agricultural development ?.....It seems essential to conduct in advance such investigations as may be necessary, to give a conclusive decision on this point. It is unreasonable to expect the public to adopt mechanical cultivation so long as reliable answers are not forthcoming to the following questions :—

"1. Is it a practicable and business proposition to adopt mechanical cultivation in Sind ?

"2. If so, which are the most suitable tractors for the purpose ?

"3. What are the most suitable implements to use with the tractor ?

"4. What difficulties must be provided against and how ?

No final answers will be forthcoming to these questions unless an exhaustive investigation is carried out by a very competent Agricultural Engineer

The problems to be solved may be summarised as follows :—

"1. To expose all the technical difficulties which are certain to arise—to solve these—and place mechanical cultivation, under Sind conditions, on a routine footing like motor transport.

"2. To carry on day to day work in cultivating the land with the object of proving what kind of cultivation operations can be efficiently carried out and revealing limitations if any.

"3. To prove beyond question what mechanical cultivation in Sind costs, and generally to clear up the whole economic aspect of this type of cultivation. This can only be done by putting a variety of tractors and associated implements to work over a long period.

"4. To investigate the employment of tractor power on operations other than cultivation in the off-season such as ginning and threshing.

"5. To discover the "life" of the machinery and the cost of repairs and replacements when kept fully employed in Sind.

It is obvious that these problems cannot be solved by short trials. The shortest period for the trial of any promising plant should be one year.

It is also obvious that these trials cannot themselves be conducted as a business proposition. Expenditure must be incurred in order to obtain the information required.

In these circumstances perhaps the best plan would be for Government to take the initiative and invite the collaboration of interested firms."

I pointed out to the meeting that while Mr. Main's recommendations and suggestions are in connection with Sind, they obviously equally apply to the most of India and I suggested that in view of the representative nature of the meeting it would perhaps assist the Government if we passed a resolution endorsing Mr. Main's recommendations and requesting the Government of India to consider the advisability of investigating the possibilities of developing the extensive use of mechanical cultivation in India by instituting tests on the lines suggested by Mr. Main not only for Sind but in each Province throughout India.

After an interesting discussion in which all the Directors of Agriculture present took part, I proposed that the following Resolution should be forwarded to the Government of India :—

"That this meeting endorses the recommendations made by Mr. Main on pages 16-18 of his recent Report on Agriculture in Sind under the Barrage Canals system and requests that the Government of India should consider the advisability of investigating the possibilities of developing the extensive use of mechanical cultivation in India by instituting tests on the lines suggested by Mr. Main for Sind, in each Province throughout India."

This Resolution was seconded by Dr. McRae and being put to the meeting was carried unanimously.

I have the honour therefore as Chairman of the Meeting, to forward this Resolution to you and to request that it may receive the careful consideration of the Government of India.

A copy of this letter and your reply when received will be forwarded to all those who were present at the meeting on the 18th instant.

HOURS OF WORK OF SALARIED EMPLOYEES.

Replies of the Bombay Chamber of Commerce to the Questionnaire issued by the International Labour Office.

Preliminary Question.

1. Do you consider it desirable that the International Labour Conference should adopt a Draft Convention to regulate internationally the hours of work of salaried employees ?

If you are not in favour of a Draft Convention, are you in favour of a Recommendation ?

Answer (1). My Committee do not think it desirable to endeavour to regulate internationally the hours of work of salaried employees. They are unable to see any advantage in endeavouring to systematise the entire employment of the world by legislation and are surprised that such a proposal should be put forward seriously. In industries where a number of persons are gathered together in factories, and work under more or less ascertained conditions of physical fatigue, etc., this may be possible, though even then my Committee do not think it is advisable, but to endeavour to extend it further seems to them to be ridiculous. The hours of work which the average individual is capable of doing per week without danger of injury to health must vary with the conditions under which the work is carried out in different forms of employment, climatic conditions, etc. Taking the world as an individual unit of industry over a period of years, it seems to my Committee that the standard of living must depend on its output of work and to limit such output beyond the necessity of local conditions will lower and not raise the average standard of living. If an attempt is going to be made to limit the hours of work internationally, it appears to my Committee that the limits will have to be set to provide for the most unfavourable conditions which prevail and in course of time such limitations will be to the disadvantage, rather than to the advantage of the classes of employees it is intended to help. My Committee feel that the evils of sweated work can only be abolished by enlightened local legislation and a realisation by the workers of their responsibilities as well as their grievances. The only road to this ideal is the course of time and education. There can be no " short-cut " to it through international conventions. Further international limitation of output will undoubtedly lead to limitation of earning capacity and this will probably result in an increase in the number of independent workers, such as tailors and seamstresses in the East End of London and in other great cities, which is probably the worst form of sweated labour in the world.

For the reasons given above my Committee do not favour either a Convention or a Recommendation. Such being the case the remaining questions do not really arise. In the event, however, of a convention or a recommendation being considered necessary my Committee would submit replies as under.

Scope.

2. Do you consider that the scope of application of the Draft Convention or Recommendation should be based on a general definition of the expression "salaried employee"?

If so, what definition do you propose?

If it is found impossible to reach a sufficiently exact definition of the term "salaried employee" to what categories of workers do you consider the scope of application should extend?

Answer (2). My Committee are of opinion that the only classes of workers to whom the scope of application of the term "salaried employee" should be extended are (*i*) factory workers, (*ii*) clerical establishment and (*iii*) assistants in shops including hotels, restaurants, etc. My Committee consider, however, that some limit of salary should be imposed.

3. In any case, whether or no you consider it possible to determine the scope of application on the basis of a definition of the expression "salaried employee" or on the basis of an enumeration of categories of workers or both, do you consider that the Draft Convention or Recommendation should include within its scope all person employed in:

(*a*) commercial and trading undertakings of whatever kind;

(i) What definition do you propose for commercial and trading undertakings?

(*b*) undertakings which are both industrial and commercial in so far as they are not treated by national law as industrial undertakings;

(*c*) undertakings, including within that term public administrative services, in which the staff is mainly engaged in office work;

(*d*) institutions for the preventive and curative treatment of the sick, infirm, destitute, and mentally unfit;

(*e*) theatres and places of public amusement;

(*f*) hotels, clubs, cafes, restaurants and other refreshment houses?

What other kinds of undertakings do you propose ?

(*ii*) 1. Do you consider that the scope of application of the Draft Convention should include technical employees such as ship designers and surveyors, naval architects, analytical and research chemists, assayers, metallurgists, laboratory attendants, sculptors, engravers ? If so, do you consider that special provision should be made for such categories ?

2. Do you consider that the scope of application of the Draft Convention should include persons employed in connection with indoor amusements, such as theatres, music halls, cinemas, exhibitions ? If so, do you consider that special provision should be made for that category ?

3. Do you consider that the scope of application of the Draft Convention should include persons employed in connection with outdoor amusements ? If so, do you consider that special provision should be made for that category ?

4. Do you consider that the scope of application of the Draft Convention should include officials of voluntary associations such as political associations, industrial, trade and professional organisations, religious organisations and societies, welfare associations. If so, do you consider that special provision should be made for that category ?

5. Do you consider that the scope of application of the Draft Convention should include persons employed as clerks ? Should there be special provision in respect of the class of establishment in which they are employed, as for example, banks, insurance offices, stock-brokers' offices, central or local government departments, merchants offices, etc.? If so, what provisions do you consider to be necessary ?

6. Do you consider that the scope of application of the Draft Convention should include persons employed in wholesale and retail shops and warehouses ? If so, should special provision be made according to the classes of the goods sold ?

7. What do you understand to be included in the expression "wholesale and retail shops and warehouses"?

8 Do you consider that the scope of application of the Draft Convention should include refreshment houses of all kinds ? If so, do you consider that special provision should be made for that category ?

9. Do you consider that the scope of application of the Draft Convention should include hotels and boarding houses ? If so, do you consider that special provision should be made for that category ?

10. Do you consider that the scope of application of the Draft Convention should include persons employed as insurance agents and itinerant salesmen other than commercial travellers (*a*) without any

offices other than their own houses, (*b*) other ? If so, do you consider that special provision should be made for such categories ?

11. Do you consider that the scope of application of the Draft Convention should include persons employed as street newspaper sellers ? If so, do you consider that special provision should be made for that category ?

12. Do you consider that the scope of application of the Draft Convention should include persons employed as commercial travellers, enquiry agents, canvassers ? If so, do you consider that special provision should be made for such categories ?

13. Do you consider that the scope of application of the Draft Convention should include clubs (*a*) proprietary, (*b*) non-proprietary ? If so, do you consider that special provision should be made for such categories ?

14. Do you consider that the scope of application of the Draft Convention should include teachers in any educational institutions ? If so, do you consider that special provision should be made for that category ?

15. Do you consider that the scope of application of the Draft Convention should include journalists ? If so, do you consider that special provision should be made for that category ?

16. Do you consider that the scope of application of the Draft Convention should include librarians ? If so, do you consider that special provision should be made for that category ?

17. Do you consider that the scope of application of the Draft Convention should include persons employed by film producers and distributors ? If so, do you consider that special provision should be made for that category ?

18. Do you consider that the scope of application of the Draft Convention should include persons employed by professional men such as barristers, solicitors, architects, doctors, auctioneers, accounts ? If so, do you consider that special provision should be made for such categories ?

19. Do you consider that the scope of application of the Draft Convention should include persons employed in hospitals, clinics, nursing homes, mental institutions, poor law institutions ? If so, do you consider that special provision should be made for that category?

20. Do you consider that the scope of application of the Draft Convention should include persons employed as nurses and midwives in private houses ? If so, do you consider that special provision should be made for such categories ?

21. Do you consider that the scope of application of the Draft Convention should include sports officials and players including the

staffs of racing stables and jockeys? If so, do you consider that special provision should be made for such categories?

22. Do you consider that the scope of application of the Draft Convention should include persons employed by undertakers? If so, do you consider that special provision should be made for that category?

Answer (3) This has been answered above.

4. Do you consider that the Draft Convention or Recommendation should apply to all undertakings of the kinds specified:—

(*a*) Whether they are public or private;

(*b*) Whether they are secular or religious;

(*c*) Whether or not they are carried on for profit?

Answer (4) My Committee are unable to see the relevance of these distinctions, if it is considered necessary to limit the hours of work, but they think that the scope of the application would, in practice, be limited by the nature of employment.

5. Do you consider that undertakings in which only members of the employer's family are employed should be excluded from the scope of the Draft Convention or Recommendation?

What do you understand by the term "members of the employer's family"?

Answer (5) In the opinion of my Committee this is the class of employment where the worst form of sweating occurs, but they do not see how it could be brought within the scope of the proposals under consideration. As far as my Committee are aware the earning capacity of this class of worker depends entirely on the general prosperity of the community among whom it lives and works.

6. What categories of staff, if any, employed in the above kinds of undertakings do you consider should be excluded from the scope of the Draft Convention or Recommendation?

(*i*) Do you consider that persons occupying a post of manager or legal representative of an undertaking, of a body having legal personality or of any other body should be excluded from the scope of application of the Convention?

(*ii*) Do you not consider that persons occupying a post of a confidential, managerial or supervisory character should be excluded?

Answer (6) This question has already been replied to in the answer to Question (2).

Normal Hours of Work.

7 (*a*) Do you consider that a definition should be given of hours of work for which a maximum is to be fixed ?

If so, do you consider that the hours of work to be regulated are the time during which the persons employed are at the disposal of the employer and that they do not include rest periods posted in accordance with question 14 (*b*) of this Questionnaire, during which the persons are not at the disposal of the employer ?

If not, what other definition do you propose ?

(*b*) Do you consider that the Draft Convention or Recommendation should lay down a general weekly maximum of hours of work for the whole staff in all the undertakings covered ?

If so, do you consider that such maximum should be 48 hours per week ?

If not, what maximum do you propose ?

What do you understand to be the definition of "week ?" Do you consider that it is seven days ?

(*c*) Do you consider that the Draft Convention or Recommendation should include a general provision to permit the distribution of hours of work over a period longer than one week, on condition that the average hours of work do not exceed the prescribed normal maximum ?

If so, in what circumstances and under what restrictions ?

(*d*) In addition, do you consider it necessary to lay down a daily maximum ?

If so, do you consider that such maximum should be 8 hours per day ? If not, what maximum do you propose ?

(*e*) Do you consider that the hours of work per week should be able to be so arranged as to allow for a half-day holiday in the week ?

Do you consider that the weekly half-day holiday should, as far as possible, come immediately before or immediately after the day of the weekly rest and that the latter should, as far as possible, fall on Sunday ?

(*f*) Should it be permissible to work the general weekly maximum of hours of work in four or five days ?

Answer (7) My Committee do not consider that it is possible to lay down in an international convention a limit of hours without taking cognisance of the varying conditions,

referred to in the answer to Question (1). If, however, it is definitely decided to fix a universal maximum number of normal hours of work my Committee think the following answers to question (7) will form a useful basis :—

(*a*) A simple definition such as an 8 hours day is quite sufficient.

(*b*) My Committee would recommend 48 hours per week. A week to consist of seven days, including one rest day.

(*c*) Obviously some such arrangement will have to be made if work is to be carried on at all under these regulations.

(*d*) 8 hours a day.

(*e*) Yes.

(*f*) My Committee are unable to make any recommendations on this question.

Special Arrangements.

8. Do you consider that the Draft Convention or Recommendation should lay down daily or weekly maxima higher than the normal maxima for persons employed on certain classes of work or in certain kinds of undertakings ?

If so, for what classes of work and for what kinds of undertakings, and what maxima do you propose ?

9. Do you consider that the Draft Convention or Recommendation should lay down daily or weekly maxima lower than the normal maxima for persons employed on certain classes of work or in certain kinds of undertakings ?

If so, for what classes of work, and for what kinds of undertakings, and what maxima do you propose ?

Answers (8) *and* (9) It is impossible to answer these questions in view of the varying conditions that prevail in different parts of the world, (see Answer to question (1)).

Making up Lost Time.

10. Do you consider that the Draft Convention or Recommendation should permit the making up of lost time ?

If so, in what circumstances and under what restrictions ? What do you understand by " lost time ? "

133667

Answer (10) My Committee understand that "lost time" means time not worked that should have been normally worked under the maximum permitted for an industry. The answer to 7 (*c*) would apply here. My Committee feel that in all circumstances where time is lost by an establishment as a whole, it should be possible to make it up within, say definitely weekly limits of extra hours. In the case of time loss by individuals through absence, such time should be allowed to be made up under similar conditions if practicable, according to the requirements of the establishment, and where time is lost by individuals through sickness in addition to normal restrictions, medical restrictions should also be added.

Temporary Exceptions.

11. Do you consider that the Draft Convention or Recommendation should permit the normal daily or weekly maxima to be temporarily exceeded :—

(*a*) in case of accident and in case of "force majeure";

(*b*) to prevent the loss of perishable goods;

(*c*) for such special work as stocktaking and periodical balancing of accounts;

(*d*) in case of exceptional pressure of work; what do you understand by the word "exceptional"?

(*e*) in what other circumstances, if any?

Answer (11) My Committee think that there will have to be exceptions, if commerce and industry are to progress at all. Reasonable payments must be made for overtime.

12. To what conditions and restrictions should the above exceptions be subjected in the Draft Convention or Recommendation?

In particular, do you consider that all such exceptions should be laid down by national regulations issued by the competent authorities after consultation with the organisations of employers and employees concerned, where such exist?

Should overtime for exceptional pressure of work be paid for at higher rates? Do you consider that this should also apply to other hours covered by temporary exceptions? If so, do you consider it necessary to lay down the higher rate or rates in the Draft Convention or Recommendation? If so, what rates do you propose?

Answer (12) This has been answered above. The less legislation there is on this subject the better.

Equivalent Arrangements.

13. Do you consider it desirable to include in the Draft Convention a clause allowing exemption from the provisions of the Convention for persons who, by virtue of agreements between the employers concerned or the associations of employers and the associations of employees where such exist, or, in the absence of agreements, by virtue of custom or practice, are covered by arrangements in regard to hours of work which on the whole are better than, or are at least as favourable as, those laid down in the Convention ?

If so, what guarantees do you consider it necessary to stipulate in order to ensure that any such arrangements are better than, or are at least as favourable as, those laid down in the Draft Convention ?

Answer (13) Yes. The question of guarantee must be one for individual countries and individual cases.

Enforcement.

14. Do you consider that the Draft Convention should lay down measures to be taken for its enforcement ?

If so, do you consider that every employer should be required :—

(*a*) to notify in some appropriate manner approved by the Government the times at which work is to begin and end ;

(*b*) to notify in the same manner the rest intervals allowed during working hours which are not reckoned as part of the working hours ;

(*c*) to keep a record of all overtime worked as well as of the amounts of the higher rates paid in respect thereof in a register in the manner approved by national law ?

What other measures, if any, do you propose ?

Answer (14) No. This may be left to the usual labour organisations.

15. Do you consider that the Convention should provide for adequate Government inspection of all places in which persons are employed to whom the Convention applies ?

Answer (15). No, but if the convention places restrictions on the hours of work means will necessarily have to be provided for ascertaining that those restrictions are observed.

16. Do you consider that a clause should be included in the Draft Convention specifying certain particulars which should be given in the annual reports provided for in Article 408 of the Treaty ?

If so, what particulars do you propose ?

Answer (16). This seems to be a matter for the administrative authorities and my Committee do not feel themselves competent to give a reply.

HOURS OF WORK ON BOARD SHIP.

Answers of the Bombay Chamber of Commerce to the Questions relating to hours of work and to the organisation of work on board ship issued by the International Labour Office.

I.

Detailed List and Scope of Regulations.

Legislative Provisions and Collective Agreements.

Question 1.—What are the laws or administrative regulations directly concerned with the regulation of hours of work on board ship? In addion to or in default of laws or administrative regulations, are there any collective agreements ? Between what organisations were they concluded, and at what date ? When do they expire?

Question 2.—Do such provisions (in laws or regulations, and in collective agreements) apply to all persons serving on board without distinction Masters, deck officers; chief Engineers and other engineer officers; pursers and higher grades of the catering staff.

RATINGS—

Deck department: boatswains, carpenters, quartermasters, able bodied seamen and ordinary seamen, light hands, boys, etc.

Engine room department: leading firemen, greasers, firemen, trimmers, etc.

Catering department: chief stewards, store-keepers, table stewards, cabin stewards, boys, cooks, etc.

If the provisions, in force only refer in general terms to the persons to whom they are intended to apply (*e. g.* "Members of the crew", "persons employed on boardship", "seafarers" "seamen") please give a definition of such terms as may be em-

ployed, and, if possible, state in what sense they have been interpreted, either by the administrative authorities concerned or as a result of legal decisions.

Question 3.—What is the scope of these regulations? What types of navigation (trades) are included or excluded?

Question 4.—Are there any provisions in force either in general labour legislation, or in special laws and regulations, relating to certain branches (*e.g.*, safety of the vessel, hygiene) or in collective agreements, relating indirectly to working hours on board (*e.g.*, manning scales or other regulations providing for a minimum complement, organisation of work in two or more watches, minimum strength of watches, limitation of number of fires or minimum quantity of coal to be handled by one man, rest periods, weekly rest at sea and in ports, annual leave).

Answer—All members of the crew sign—or, where illiterate, affix their " mark "—to the " Articles of Agreement" in the presence of the Shipping Master. There are no other agreements between Employers and Employees and the provisions of the " articles of agreement " apply to all persons serving on board.

II.

Actual Practice.

1. *Nature of Work.*

Question 1.—What is the nature of the work which members of the crew are called upon to perform, particularly in the case of the following ranks or ratings :..

Master ; Chief Officer or First Mate ; other Deck Officers· Chief Engineer ; other Engineer Officers ; petty Officers (Deck Department) (Boatswain, Quartermaster, Carpenter, etc.) ; able-bodied seamen ; ordinary seamen ; Lights hands and boys ; petty Officers (Engineroom) Department ; first leading firemen ; Firemen, trimmers, engineroom artificers, greasers, etc., wireless operators, purser, stewards, cooks, other members of the clerical staff and catering department.

Answer.—The duties of members of the crew are called upon to perform are those of the post for which they are severally engaged but the crew's duties are not limited to any particular work and they may be called upon by the Master or other competent officer to perform any duty which such competent officer considers them capable of under-

taking. Individually the duties of the various members of a ship's complement may be said to be as follows :—

Master.—The master is primarily concerned with the safe navigation of his vessel from port to port, also for the safety of his vessel while in port. He is responsible for the efficient hygiene and the general well being of his vessel and is responsible by law for the due fulfilment of all the provisions of the Merchant Shipping Act. He is responsible for the due fulfilment of all contracts made for the safe and efficient handling of the cargo, etc.

Chief Officer or First Mate.—The Chief Officer is the executive deck officer, who while at sea keeps watch on the bridge from 4 a.m. till 8 a.m. and from 4 p.m. till 8 p.m. In addition to this he is responsible to the Master for the discipline, the hygiene and the working of the crew, for keeping the ship clean and in a seaworthy condition.

Other Deck Officers.—The second officer is generally known as the Navigating Officer. He keeps watch on the bridge from mid night till 4 a.m. and again from noon to 4 p.m. In addition to this, he assists by taking morning observations at 8 a.m. and is responsible for the upkeep of all navigational instruments and gear.

The third officer keeps watch on the bridge from 8 a.m. until noon and again from 8 p.m. until midnight. In addition to this he is responsible for the lifeboats and that their equipments are kept up in such manner as to comply with the Board of Trade Regulations.

Chief Engineer:—He is responsible for the maintenance and the upkeep and general running efficiency of the main engines and auxiliaries and the general discipline of all engineering officers and the Engine-room crew.

Other Engineer Officers.—The second engineer keeps watch from 4 a.m. till 8 a.m. and 4 p.m. till 8 p.m. and is usually engaged during the forenoon in effecting minor repairs to the engines and auxiliaries.

Third Engineer.—He keeps watch from midnight until 4 a.m. and from noon till 4 p.m. He also assists under

instructions from the Second Engineer in carrying out the necessary repairs to engines and auxiliaries.

Fourth Engineer.—The Fourth Engineer keeps watch from 8 a.m. until midday and again from 8 p.m. until midnight. He also assists in carrying out necessary repairs to the engines and auxiliaries as required under the supervision of the second engineer.

Fifth Engineer.—Does general work which chiefly consists of smaller duties such as the maintenance of the electric lighting installations and other duties as circumstances demand.

Petty Officers (Deck Department, etc.)

Boatswain.—He works under the instructions of the Chief Officer supervising all work performed by the deck crew, *i.e.*, he is in charge of the crew while washing down and performing those other duties necessary for the sanitary condition of the ship; also in effecting necessary repairs to the standing and running rigging of the ship, etc., etc.

Quarter Master.—His duties consist principally of steering the vessel and acting as messenger and performing other light duties.

Carpenter.—He works under the instructions and supervision of the Chief Officer in carrying out minor repairs to the ship and her life-boats, etc. He makes rounds sounding bilges and tanks as required and generally works at his trade.

Ablebodied Seamen.—They work under the direct supervision of the Chief Officer in carrying out his instructions as required for the general cleanliness of the vessel, the maintenance of her gear and for the general safety and up-keep of the vessel such as "lookouts" between sunset and sunrise during heavy rain, fog. etc., etc.

Ordinary Seamen.—Not usually carried.

Lights hands and boys.—Not usually carried.

First Leading Firemen.—The first fireman acts in much the same capacity as the boatswain in the working of the engine room crew, *i.e.*, he directly supervises all work done by the engine-room crew under instructions from the Executive Engineer.

Firemen.—The duties of the Firemen consist solely of attending fires so as to maintain an efficient pressure of steam as required for the propulsion of the vessel.

Trimmers.—The duties of the trimmers consist of bringing coal from the bunkers and placing it adjacent to the fires for the convenient use of the firemen.

Engineroom Artificers.—Not carried.

Greasers, etc.—The greasers, under the direct supervision of the Engineer Officer of the watch, are employed in oiling where necessary, the main engines and auxiliaries.

Wireless Operators.—Keep watch at their station for the reception and transmission of messages as required.

Pursers.—They have charge of all accounts and carry out all clerical duties connected with the crew and cargo, documents, etc.

Stewards.—Are employed in keeping all cabin accommodation of passengers and officers in a clean and sanitary condition, the serving of meals, etc.

Cooks.—Preparing meals for passengers and ship's personnel.

Question 2.—Is it normally the case, either at sea or in port, that members of the crew are required to perform more than one kind of duty (*e.g.*, listening-in with wireless installations by deck officers; clerical work performed by wireless operators, etc.).

Answer.—Normally no.

Question 3.—Are certain duties performed in common by members of the crew belonging to different categories (*e.g.*, cleaning decks by deck hands and members of catering department; heaving cinders and ashes by deck hands and by firemen; firemen employed as trimmers; trimming coal contained in reserve bunkers by deck hands; upkeep, maintenance, and handling of auxiliary machinery, winches, etc., by deck hands and donkeymen; scraping and painting by all men available).

Answer.—Normally no.

Question 4.—In particular, what is the usual practice as regards handling cargo?

Generally speaking, is all work connected with the loading and discharge of cargo normally and as a general rule exclusively performed by dock workers. In what circumstances and to what extent must work of this nature be performed by the crew?

Is work in connection with lifting apparatus (winches, etc.) on board ship generally performed by the crew (winchmen, donkeymen, etc.) or by a special class of dock labour?

Is the loading and discharge of cargo generally superintended by deck officers, engineer officers, wireless operators, etc.?

Is the crew responsible for stowing cargo and trimming the holds, and for trimming bunkers?

Who is responsible for opening and closing hatchways, and cleaning holds and deck, when rendered necessary by loading and discharging cargo?

Answer 4.—All work in connection with loading and discharge of steamers is ordinarily performed by stevedores. In the smaller ports of the Persian Gulf and elsewhere it is occasionally necessary for the crew to do this work when shore labour is not procurable. Loading and discharge of cargo is supervised by deck officers and tallied in and out by tally clerks whose special work this is.

The crew is responsible for stowing cargo only in ports where shore labour is not obtainable. They are not ordinarily responsible for trimming.

The ships staff are responsible for opening and closing of hatches and cleaning holds and decks.

2. *Organisation of Work.*

(*a*) At Sea.

Quesiton 1.—When work, on deck and in the engine-room (both for officers and other ratings), is organised in watches, relieving each other without interval, what is the strength of each watch?

Answer.—This depends on the size and type of the steamer.

Question 2.—Please indicate, irrespective of the number of watches, what are the standard time-tables in force over periods of 48 hours, one week, or any other period habitually chosen as a basis of calculation?

Answer.—This information is already with Government of India.

Question 3.—How is continuity of service maintained while watches are relieving each other. What provision is made to enable the crew to take their meals, and to ensure that the members of each watch shall obtain sufficient night rest (rotation of watches; reserve watches; alternate day and night watches, etc.).

Answer.—The continuity of service is maintained while watches are relieving each other by the relieving officer going to his station before the officer being relieved is allowed to leave his station. Provision is made to enable the crews to take their meals as follows :—

In the case of day workers all work ceases from 9 a.m. until 10 a.m. and again from 1 p.m. until 2 p.m. In the case of watch keepers they take their meals either before going on duty or after. Provision is made to ensure that the members of each watch shall obtain sufficient night rest by a system of 4 hours on duty and 8 hours rest.

Question 4.—Is work in the engine-room organised similarly for firemen, greasers, trimmers, water-tenders, etc., or are different time-tables in force for each of these different categories; and in accordance with different systems of propelling machinery and fuel. Does the manner in which the fires are disposed involve differences?

Answer.—The work in the engine-room is organised similarly for firemen, greasers and trimmers and there are no different time-tables in force for each of these different categories.

The manner in which the fires are disposed involves no difference.

Question 5.—Are the Master and Chief Engineer expected to take a watch?

If so, under what conditions?

Answer.—The Master and Chief Engineer do not normally take a watch.

Question 6.—What are the normal working hours for members of the crew (deck and engine-room) who are not habitually called upon to take watch duty ("day work" *e.g.*, carpenter, master-at-arms, boatswain, chief leading fireman, electrical artificer, etc.).

Answer.—Normal working hours daytime only 6 p.m. to 5 p.m. with two hours off for meals.

Question 7.—In what trades, on what vessels, or in what circumstances are deck and engine-room duties performed by the crew as a whole without any division into watches. In such cases how is work organised ?

Answer.—This does not occur in Indian waters.

Question 8.—What is the preparatory complementary work generally performed outside hours of watch :—

(1) By deck officers keeping official log and other ship's papers, preparing ship's manifest and other work in connection with customs formalities, supervising painting, seeing to maintenance and upkeep of safety appliances, etc.

(2) By engineer officers (supervising upkeep and maintenance of propelling machinery, auxiliary machinery, pumps, lifting apparatus, etc.).

(3) By seamen (heaving ashes and cinders, cleaning smoke-stacks, scraping and chipping, rust and paint, fire and boat drill, cleaning crews' quarters and effects.

(4) By lower engine-room ratings (as above).

Answer.—(1) The deck officers.—The supervision of the working of the crew ; the maintenance of all life saving apparatus, signals, etc. Deck Officers are not called upon to keep the official log or ship's papers or to prepare ship's manifest or other work in connection with custom formalities These duties are carried out by clerks.

(2) The complementary duties of Engineer Officers consists of making such necessary small repairs as may be required from time to time.

(3) Seamen are not called upon to heave ashes and cinders, clean smoke stacks, or scrape and chip rust and paint outside hours of their watch. Fire and boat drill is sometimes carried out during working hours and sometimes not.

(4) The extra duties performed by lower engine-room ratings consist of clearing the stokehold of ashes at the termination of each watch.

Question. 9.—What are the hours during which members of the catering department are required to be on duty :—

(a) on passenger liners and mixed passenger and cargo vessels. (Distinguish between actual, regular work, *e. g.*, cooks, bakers, storekeepers, etc., and variable or intermittent work, *e. g.*, attendance on passengers, whether in cabins, saloon or dining room).

(b) On cargo vessels.

Are they expected to perform certain duties outside ordinary working hours ? Is night work usual ?

In what circumstances is the work of the catering department organised in shifts ?

Are they required to perform certain work outside their normal hours of duty ? Are they required to assist the deck and engine room department in performing other work than that necessitated by attendance on passengers and crew ?

Question 10.—Is work organised, for all departments, on a different basis while the ship is in tropical waters ?

Answers 9-10.—This information is already with Government of India. No change has taken place since details were submitted in June 1927 by the Bengal Chamber of Commerce.

(*b*) On Days of Arrival and Sailing.

Question 11.—How is the work in connection with mooring, unmooring and getting under weigh, organised ?

Are there special working time-tables for days of arrival and sailing respectively ?

What arrangements exist for changing from the system in force at sea to that in force in port, and *vice versa* ?

Answer—Crews work in their appointed places at their appointed duties. Arrangements are made whereby crews have the opportunity for rest before or after arriving or sailing.

(*c*) In Port.

Question 12.—Please indicate in what circumstances work in port is organised as at sea ?

Can watches be maintained ?

What are the regulations in force, or the customs which prevail, on this point ? (*e.g.*, work organised as at sea when stay in harbour does not exceed 24 hours).

Question 13.—Please indicate the time-table of work in port for the different categories.

Question 14.—What provisions exist for changing the normal time-table for the performance of important work (*e.g.*, overhauling machinery, &c)

Question 15.—When the crew is responsible for night watch duty, how is organised ?

Answer.—This information is already with the Government of India.

Question 16.—Is there any difference as regards the vessel's home port and ports of call, or home and foreign ports respectively, as regards the method of organising work ?

Answer.—There is no difference in regard to home ports and ports of call in regard to organising work.

3. *Limitation of Hours of Work.*

(*a*) Direct Limitation.

Question 1.—Are there any working periods (*e.g.*, 24 or 48 hours, or one week), either in port or at sea which are regarded as normal working periods, either as the result of legislative provisions, of stipulations embodied in collective agreements, of arbitration decisions or awards, or by custom ?

Answer—No. Ships are worked in accordance with custom.

Question 2.—What are the normal hours of work ? Do they vary according to the class of trade in which the vessel is engaged? Do special limitations exist in tropical waters. Do they vary according to the tonnage of the vessel ? (Please indicate gross or net tonnage rather than displacement or deadweight), the engine power, nature of fuel employed, method of propulsion (steam, internal combustion, sail) ?

Answer—Normal hours of work may be said to be the same in all steamers though certain vessels are harder to work than others owing to constructional variations whilst in certain trades the hours may be more irregular than in others. In such cases compensating time off is allowed.

Question 3.—How are working hours reckoned.

Please indicate if any distinction is made between actual work and time on duty, and at what time work is normally deemed to begin and to finish (*e.g.*, from the time when members of the crew leave their quarters, or from the time when they report to the officer of the watch).

Work commences from the time members of the crew report for duty to the person allocating their tasks and finishes at the end of their normal working hours.

Question 4.—Does limitation of hours of work apply to the persons in charge, or holding positions of supervision or management (*e.g.*, master, chief engineer, purser) ? Are any other persons expressly excluded ?

Please indicate, as far as possible, in the absence of such limitation, the average working hours.

Answer—There is no limitation of hours of work to persons in charge.

Question 5—What are the permanent exceptions, applicable to the crew as a whole, based on the nature of the work itself (*e.g.*, work necessary for the safety of the vessel, of the cargo, and of persons on board; for saving life at sea ; for fire and boat drill; in connection with health measures prescribed by the competent authorities, for cleaning the crew's quarters, etc.) ?

The work in connection with fire and boat drill, etc., is carried out in the normal working hours. There is no limitation of hours of work applicable to work necessary for the safety of the vessel, saving life at sea, etc.

(*b*) Indirect Limitation.

Question 1.—In the absence of, or in addition to, regulations explicitly limiting normal working hours, are the latter limited as the result of the laws, administrative regulations, collective agreements or custom imposing a division of the crew into watches, or the performance of work by a minimum number, either in each watch or as regards certain categories of the crew ?

Please indicate ;—(*a*) The number of watches specified (for deck, engine room and catering department respectively) ;

(*b*) The minimum number of seamen (officers or other ratings) specified per watch, both on deck and in the engine room ;

(*c*) Any manning scales established for certain classes of vessel in accordance with tonnage ; horse power, type and

fuel consumption of propelling machinery; length of voyage; services for which the vessel is employed (passenger, cargo, mixed passenger and cargo), etc.;

(*d*) If manning scales are not established for classes of vessel but for each vessel separately, please give examples covering vessels of various sizes, performing different kinds of services, and engaged in different trades;

(*e*) If no manning scale exist, what are guiding principles adopted by the competent authorities (*e.g.*, instructions or circulars to inspection authorities) with a view to determining the number and composition of the crew regarded as sufficient for purposes of navigation?

Answer.—By custom and for the purposes of organisation the crew is divided into watches—particulars of the hours of these watches are already with the Government of India. The minimum number of seamen per watch depends on the size and type of vessel. Manning scales are arrived at by consideration of all the factors mentioned in (*c*).

The following examples covering vessels of different sizes and in different trades (*d*) are given :—

—	Tons.		Deck.	Engine.	Saloon.	Speed.	Type.
	Gr.	Nett.					
Khandalla ..	7,018	3,280	30	57	49	14	Mail and Passenger. Coal.
Vasna	4,790	2,043	34	23	27	13	Mail and Passenger, Oil.
Lady Blake ..	1,09[illegible]	531	20	17	13	8½	Cargo and Passenger. Coal.
* Akbar ..	4,043	2,492	24	24	14	10	Pilgrim. Cargo Vessel.
* Alavi	3,566	2,157	23	24	14	10	Do.
* Dara	4,922	3,082	24	27	14	10	Do.
* Bahmani ..	5,291	3,291	28	27	14	10	Do.
Parvati ..	1,542	629	27	27	†	13½	Cargo. Passengers. Coal.
Revati	388	250	20	8	†	8	Cargo. Motor Vessel.
Lilavati ..	293	123	21	21	†	12	Passenger Coal.

* 5/6 men supplied by catering contractor per vessel.

† During pilgrim voyages 6 Topases, 4 extra Saloon Boys, 2 Doctors, 1 Compounder, 2 male attendants and one female attendant are carried.

Question 2.—In the absence of any rules limiting hours of work, or in addition to such rules, are there any intended to ensure minimum rest periods ?

Answer—No rules obtain to ensure minimum rest periods.

Question 3.—Is any provision made for weekly rest, either at sea or in port?

Do members of the crew who have not enjoyed a weekly rest, either at sea or in port, receive equivalent time off or overtime payment.

In default of weekly rest, is work limited, or certain duties omitted ?

Answer.—Usually men have Sunday off or equivalent time during the week. Likewise Saturday is usually considered a half holiday and work ceases at 2 p.m.

Question 4.—How far, and in what circumstamces, are members of the crew entitled to leave while the vessel is in port ? Do leave rules vary according to the port (*e.g.*, home or foreign port, etc.) ?

Answer.—Leave in port is not provided for under any rules and depends on the circumstances of each case.

Question 5—Do members of the crew (officers or other ratings) enjoy annual leave or pay after serving for a certain length of time in the same vessel, or in the same employment ?

Answer.—Officers and Engineers have the opportunity of taking local leave annually on pay. They also get home leave after a period of $3\frac{1}{2}$ years' service.

4.—*Overtime.*

Question 1.—If normal working hours are limited, is overtime permissible: either by law, by stipulations contained in collective agreements, or by custom ?

What are the limits imposed :

by fixing a maximum number of hours over a given period (*e.g.*, 24 hours, a week, a month, etc.) ?

(*a*) At sea ?

(*b*) In port ?

Does it apply to all persons on board, including the master and officers, or certain special categories (*e.g.*, wireless operators, etc.), or are there exceptions for certain work, or certain cases ?

Question 2.—Is there a system for the compensation of overtime? Please indicate any exceptions.

Question 3.—What is the system of compensation in force?

Is the granting of equivalent time off, either at sea or in port, compulsory? Can such time off be given in the form of leave, either at the home port or at an intermediate port of call?

In what cases must remuneration be given in respect of overtime instead of equivalent time off or compensatory leave?

Are either shipowners or seamen entitled to choose between equivalent time off or payment for overtime?

Question 4.—If equivalent time off is granted, what is the proportion to overtime worked?

Question 5.—When payment for overtime is made, please indicate overtime rates in proportion to basic wage rates. Are higher rates paid in certain cases (*e.g.*, overtime work at night, on Sundays, public holidays, etc.)?

Can overtime performed by certain special categories of the crew (*e.g.*, those in attendance on passengers, etc.) either at sea or in port, be remunerated by a special lump sum payment (calculated for the voyage) per month, etc.?

Question 6.—Are there cases where certain work is considered and remunerated as overtime work, not because it is performed outside normal hours, but owing to its nature (*e.g.*, handling cargo; work of engine room staff performed by deck hands; extra work due to shortage of crew)?

Question 7.—Where overtime is limited, what are the penalties for exceeding the limits imposed, except in cases of absolute necessity?

Question 8.—If the maximum imposed is habitually attained, is any provision made for increasing the strength of the crew to prevent overtime working under normal conditions? Please give examples, if possible, of a few typical cases in which the crew's strength has been raised.

Please indicate the practical measures adopted to deal with cases where it was impossible to adapt the available crew space for the accommodation of a larger crew.

Question 9.—In default of rules limiting overtime, either for the crew as a whole or for certain categories, please indicate, as far as possible, the number of hours worked, particularly at sea, over and above watch duty. In giving such figures please specify to what classes of the crew, to what trades, and to how many vessels they relate.

Answer 1-9.—There are no provisions for the payment of overtime but when vessels are employed on special work or have to maintain increased speeds additional men are signed on. Space for such additional crew is usually available in the crew's quarters but when this is not the case they are provided for in specially erected accommodation or in passenger accommodation in accordance with the rules of the Board of Trade.

Miscellaneous question.

Question 1.—Are there any statistical data in existence relating to hours of work and the organisation of work on board ? In that case what conclusions can be drawn from these as regards the number of hours actually worked, at least in the principal trades, or classes of vessel, by seamen as a whole, or by certain categories of the crew ? (Please indicate, if possible, the minimum and maximum number of hours of work over a weekly period.)

If these figures can be cited, please explain on what system they were compiled. Please indicate, in addition, if they are based on the results of enquiries carried out by the competent national administrative authorities themselves, or under their direct control or supervision; whether the results have been accepted as accurate by shipowners and seamen; whether they have been published; and whether they can be regarded as corresponding to present conditions.

Please complete the above information, if possible, by stating the complements of the vessels covered by the enquiries.

Question 2.—What figures or estimates are available with reference to the number of days spent at sea and in port respectively during a given period (preferably a year) in the principal trades ?

Question 3.—Is it possible to estimate the average frequency and duration of periods during which seamen of all classes remain voluntarily unemployed ?

If figures are available, please indicate how they were obtained (*e.g.*, by calculating over a year, the number of seamen discharged during a given period who failed to report at seamen's official employment exchanges).

Question 4.—What statistics or estimates are available as regards involuntary employment ? Please indicate how they were obtained (*e.g.*, figures supplied by public employment exchanges of various kinds; average number of situations vacant throughout the merchant fleet as a whole in proportion to the total number of sea-farers).

Is it possible to estimate the number of sea-farers who, owing to their inability to obtain employment, have permanently, or temporarily, abandoned their occupation and have found other work on shore ?

Question 5.—Is it possible to calculate the average period per annum during which :

(*a*) Vessel engaged in the principal trades ;

(*b*) Seamen forming the crews of these vessels ;

are actually employed.

Answer.—This information should be supplied by the Government Shipping Master.

Question 6.—Are crews habitually discharged, in whole or in part, whenever the vessel is laid up, irrespective of the reasons, or the length of time for which this is the case (*e.g.*, repairs involving dry-docking ; lack of business for one or two weeks).

Are shipping undertakings owning several vessels under any obligation to sign on men previously employed on vessels belonging to the same company, and from which they had been discharged ?

Answer.—Depends on circumstances. If a ship is laid up for any length of time a skeleton crew only will be retained on board under a minimum of executive staff.

There is no obligation on a shipping concern to sign on men previously employed by the same concern but it is not unusual for men to obtain consecutive periods of service in the same company.

Question 7.—Have any measures been taken by the public authorities, by workers' organisations, by shipowners, by charitable or welfare institutions, etc., to organise seamen's spare time either on board or in port (*e.g.*, ships' libraries, games, sports, excursions, etc.) ?

Answer.—There are charitable organizations in many ports which exist for the purpose of providing for the seamen's religious and social welfare. In Bombay these have been largely for the benefit of the non-Indian seamen. The erection of an Indian Seamen's Home is in contemplation in Bombay which will provide accommodation for a considerable number of men awaiting engagement.

INDIAN STATUTORY COMMISSION.

Discriminatory Legislation.

Letter No. 160/13-A.C., dated 6th April 1929, from the Associated Chambers of Commerce of India and Ceylon to the Indian Statutory Commission.

It will be within your recollection that when the delegates from the Associated Chambers of Commerce of India and Ceylon gave oral evidence before the Indian Statutory Commission towards the end of January last, the President of the Commission requested them to draft a clause for the new Government of India Act which would provide reasonable safeguards against discriminatory legislation. From the report of the oral evidence it would appear that Sir John Simon's words were :—

> " I would ask you to let us have, on whatever professional advice you choose to employ, the draft of the sort of clause that you have in mind. Do not leave it by saying that you will leave it to the lawyers ; just employ the best men you feel inclined to employ if you do not feel inclined to do it yourselves, and have a Committee meeting and put it down. We would really like to have a clause about this."

It was consequently decided by the Association to endeavour to have such a clause drafted by the most suitable counsel available in Calcutta and Bombay. I am accordingly attaching hereto drafts prepared with the assistance of the legal advisers of the Bengal and Bombay Chambers of Commerce. In connection with the Bombay draft I am to suggest that the proper place for the first clause would be somewhere after Section 65 of the Government of India Act, while the proper place for the second clause would be in Part 9 of that Act which relates to the High Courts of India. I am to add that sub-clauses 2 and 3 of the second clause of the Bombay draft are taken from Order 46 of the Code of Civil Procedure while the rules contemplated by sub-clause 5 will be on the lines of the rules contained in the same Order.

I am to express a hope that these drafts will be of assistance to the Statutory Commission in drafting a clause which will meet the wishes of the Association in regard to discriminatory legislation.

BOMBAY DRAFT.

First Clause.

The Indian Legislature has no power to make any law intended or calculated to discriminate against any commercial, industrial or agricultural interests established or to be established in British India by any person or association of persons, whether British subjects or not.

Nothing herein contained shall affect the power of the Indian Legislature to make any law of a discriminative nature against the subjects of any country if any law has been passed by the Legislature of such country discriminating against British Indian subjects residing or carrying on business in that country, or the power to impose any duty or duties for the protection of any trade, commerce or industry agricultural or otherwise in British India.

Second Clause.

(1) When any question arises in any Court in British India subordinate to a chartered High Court as to whether any law made by the Indian Legislature or a Provincial Legislature was within the power of the Legislature, such question shall be referred by such Court to the chartered High Court of the Province in which such Court is situated.

(2) The Court making the reference shall stay the proceedings in the case until the question is decided by the High Court.

(3) The High Court, after hearing the parties if they appear and desire to be heard, shall decide the point so referred and shall transmit a copy of its judgment, under the signature of the Registrar, to the Court by which the reference was made; and such Court shall on the receipt thereof proceed to dispose of the case in conformity with the decision of the High Court.

(4) An appeal shall lie to the King in Council from the decision of the High Court.

(5) The High Court shall have the powers to make rules regulating the procedure on such reference and other matters relating thereto.

BENGAL DRAFT.

No law ordinance or other measure shall be made or sanctioned by the Indian Legislature or by any Provincial Legislature or by any Municipality or other Local Authority—

(*a*) which discriminates or shall tend to or is calculated to discriminate as between the races or classes comprising His Imperial Majesty's subjects and which expressly, or impliedly, excluding from amenability thereto others of such subjects, shall operate directly or indirectly to abrogate restrict detract from or adversely affect the status or rights of the members of any race creed community or class

or classes of persons either with regard to their personal liberties property or contractual rights or otherwise howsoever as held and enjoyed by them at the date of the commencement of this Act in common with others of such subjects or to interfere with the exercise by the members of any class or classes of any profession calling or vocation or with the conduct by them of any trade industry or business upon equal term in all respects with others of such subjects.

(*b*) to levy any taxation cesses duties or other imposts of whatsoever nature or kind exclusively upon any persons as being the members of any race creed or class—

PROVIDED THAT nothing herein contained shall affect the right of the Indian Legislature to take any steps in the interests of public safety or to subsidise or assist any industry or undertaking in pursuance of any existing laws providing for special assistance at the expense of the taxpayer or consumer generally nor prevent the imposition of such protective duties as may be imposed from time to time by the Government of India.

In any event the aforesaid restrictions shall not apply to the case of subjects of such countries as have adopted or may hereafter adopt discriminating measures against subjects of India whether ordinarily resident in those countries or not, or against the import of Indian goods.

Letter No. 310/13 A.C., dated 1st August 1929, from the Associated Chambers of Commerce of India and Ceylon to the Indian Statutory Commission.

I am directed to refer to this Association's letter, No.160/13-A.C., dated 6th April, with which were forwarded, for the consideration of the Commission, two draft clauses dealing with discriminatory legislation.

These draft clauses have given rise to further consideration of the question and in the result two further alternative draft clauses have been prepared in consultation with Counsel.

The Association feels that it is unnecessary to make any apology for following up its earlier suggestions by this further reference both because of the importance and difficulty of the subject and because the suggestion that the Association should assist the Commission originated with Sir John Simon. I am accordingly instructed to forward the further alternative drafts marked A and B respectively together with the following remarks thereon.

Draft A is on the same lines as the original "Bombay" draft but is more comprehensive. The "Bombay" draft dealt solely with industrial and commercial matters.

The criticisms levelled against this draft are three.

(1) Doubt is expressed whether being so wide in its terms it may not appear to the Commission to be insufficiently specific. It is suggested that Sir John Simon may have had it in mind in asking for a draft that it should be formulated in as precise terms as possible and that it might be better to express in more detail the various rights which require protection.

(2) It is felt that the words "Indian Legislature" should be more precisely defined so as to make it clear that Provincial Legislatures, Municipalities and Local Bodies are included. This point is developed later under Clause B. It is suggested further that the expression "Legislature" is not sufficiently wide to cover rules framed in exercise of powers conferred by an Act.

(3) It is pointed out that it is altogether wrong and objectionable and contrary to all constitutional principles that High Courts should be empowered to pass judgment abrogating the acts of the Legislatures to which they are themselves subject. It is held that it is very important to ensure that a Bill of a discriminatory nature, if introduced, should not pass into law and that it must not be left to some Tribunal to declare an Act to be *ultra vires* after it has passed into law.

Draft B follows the lines of the "Bengal" draft previously forwarded with the addition of a clause making the Governor-General in Council the arbiter of what is discriminatory legislation.

The criticisms of this draft are as follows:—

(1) It is pointed out that it is dangerous to be too specific and that the more exhaustive a measure may be in its terms the greater the risk of overlooking possible contingencies which not having been expressly included are therefore *ipso facto* excluded.

(2) It is held that the words "or any Provincial Legislature or any Municipality or any other Local Authority" and also the whole of Clause (*b*) which refers to taxation are redundant for the following reasons.

No Provincial Legislature can pass any law which the Indian Legislature has no power to pass.

The Municipal and Local authorities are the creation of statute. Every Municipality and every Local Authority is established by legislation. The Act which creates it also empowers it to impose taxation, cesses, duties and other imposts. Every Municipal Act contains a section which defines its powers to impose taxation, octroi duty, etc. These taxes, as a rule, are divided into three classes, namely :—

(*a*) those which the Municipality can impose without the sanction of Government ;

(*b*) those which it cannot impose without the previous sanction of the Local Government ; and

(*c*) those which it cannot impose without the previous sanction of the Governor-General in Council.

Similarly every Act creating a Local Authority contains a section which prescribes its powers.

If there is an absolute prohibition to the Indian Legislature to pass any law of a discriminatory nature such as is described in clause (*a*), it follows that no such legislation can be passed by a Provincial Legislature, or a Municipality or a Local Authority.

On the other hand it is pointed out that it is not possible at this stage when all is a matter of uncertainty as to the powers which will be vested in the different Legislatures to predict that a provincial legislature, if autonomous, will not be empowered to pass laws without any interference from the Central Legislature.

(3) On the question of making the Governor-General in Council the arbiter of what is, or is not discriminatory legislation, the contrary view to that expressed above in dealing with Draft A is that it would be unconstitutional

that the question whether a piece of legislation is *ultra vires* or *intra vires* should be left to be decided by an executive body. It is held to be essentially a question of law which must be left to the determination of the High Court.

A further point is made in this connection, *viz.*, that supposing the majority of the Council of the Governor-General as newly constituted were to consist of extremists a Bill of a discriminatory nature might be hatched in the Council itself. Then if the Bill were to be passed into law the Governor-General in Council would be called upon to say whether a Bill which had emanated from his Council was *ultra vires* or not.

I am instructed to make it plain that the Association does not feel that it is in a position to pronounce in favour of one or the other Draft and considers that it cannot do better than place before the Commission for their consideration the various points which have emerged during the discussion of this difficult subject.

DRAFT A.

First Clause.

The Indian Legislature shall not have power to make any law or pass any measure—

(*a*) which discriminates or shall tend to or is calculated to discriminate as between the races or classes comprising His Majesty's subjects in any matter whatsoever, or

(*b*) which shall affect or tend to affect expressly or impliedly any rights of the members of any race, creed, community or class of any nature or kind whatsoever hitherto enjoyed by them in common with others of such subjects in any matter whatsoever, or

(*c*) which shall interfere, or tend to interfere, directly or indirectly, with the exercise by the members of any class of such subjects of any rights in any matter whatsoever upon equal terms in all respects with others of such subjects.

PROVIDED THAT nothing herein contained shall affect the right of the Indian Legislature to subsidise or assist any industry or undertaking in pursuance of any existing laws providing for special assistance at the expense of the taxpayer or consumer generally nor prevent the imposition of such protective duties as may be imposed from time to time by the Government of India.

In any event the aforesaid restrictions shall not apply to the case of subjects of such countries as have adopted or may hereafter adopt discriminating measures against subjects of India whether ordinarily resident in those countries or not, or against the import of Indian goods.

Second Clause.

(1) When any question arises in any Court in British India subordinate to a chartered High Court as to whether any law made by the Indian Legislature or a Provincial Legislature was within the power of the Legislature, such question shall be referred by such Court to the chartered High Court of the Province in which such Court is situated.

(2) The Court making the reference shall stay the proceedings in the case until the question is decided by the High Court.

(3) The High Court, after hearing the parties, if they appear and desire to be heard, shall decide the point so referred and shall transmit a copy of its judgment, under the signature of the Registrar, to the Court by which the reference was made; and such Court shall on receipt thereof proceed to dispose of the case in conformity with the decision of the High Court.

(4) An appeal shall lie to the King in Council from the decision of the High Court.

(5) The High Court shall have the power to make rules providing for the expeditious hearing of such cases by a Bench of two or more judges and for regulating the procedure on such reference and other matters relating thereto.

DRAFT B.

The Indian Legislature or any Provincial Legislature or any Municipality or any other Local Authority shall have no power to make any law or any other measure—

(*a*) Which discriminates or shall tend to or is calculated to discriminate as between the races or classes comprising His Imperial Majesty's subjects and which expressly or impliedly, excluding from amenability thereto others of such subjects, shall operate directly or indirectly to abrogate, restrict, detract from or adversely affect the status or rights of the members of any race creed community or class or classes of persons either with regard to their personal liberties property or contractual rights or otherwise howsoever as held and enjoyed by them at the date of the commencement of this Act in common with others of such subjects or to interfere with the exercise by the members of any class or classes of any profession calling or vocation or with the conduct by them of any trade industry or business upon equal terms in all respects with others of such subjects.

(*b*) To levy any taxation cesses duties or other imposts of whatsoever nature or kind exclusively upon any persons as being the members of any race creed or class.

PROVIDED THAT nothing herein contained shall affect the right of the Indian Legislature to take any steps in the interests of public safety or to subsidise or assist any industry or undertaking in pursuance of any existing laws providing for special assistance at the expense of the taxpayer or consumer generally nor prevent the imposition of such protective duties as may be imposed from time to time by the Government of India.

In any event the aforesaid restrictions shall not apply to the case of subjects of such countries as have adopted or may hereafter adopt discriminating measures against subjects of India whether ordinarily resident in those countries or not, or against the import of Indian goods.

(*c*) When any question arises, as to whether any law made or any other measure taken, by the Indian or any Provincial Legislature or any Municipality, or any other public authority, was within the power of such Legislature or Municipality or Public Authority, the decision of the Governor-General in Council on such question will be final.

PROPOSED RESERVATION OF THE COASTAL TRAFFIC OF INDIA TO INDIAN VESSELS.

Letter, dated 27th July 1929, from the Associated Chambers of Commerce of India and Ceylon to all members of Parliament, Chambers of Commerce in the United Kingdom and others.

The Indian Statutory Commission has now entered upon the last stage of its labours and is expected to issue its report at no distant date. Indian affairs are therefore likely to loom large in the public eye during the ensuing months and the moment appears appropriate to direct attention to an aspect of the problem of vital importance to the general prosperity of both Great Britain and India if, as seems probable, a further measure of self-Government is granted to this country. I refer to the attempts on the part of a section of Indian politicians to introduce legislation aiming at economic discrimination against non-Indian interests. A resolution on the subject was adopted at the meeting of the Associated Chambers of Commerce of India and Ceylon held in Calcutta in December last and I am directed to forward herewith a copy of the Resolution and of the discussion which preceded its adoption. (Annexure A.)

The most striking practical example of the danger apprehended in the resolution is afforded by the Coastal Traffic Reservation Bill, a copy of which as amended by a Select Committee of the Indian Legislature together with the Select Committee's report is also forwarded for your information. (Annexure B). Similar Bills have been under consideration in previous years, but were not proceeded with. The present Bill, though in some respects an improvement upon its predecessors, retains undiminished the objectionable principle of racial discrimination. Particular attention is drawn to Clause 7, which is in effect a proposal to take over in five years an industry which has been built up on generations of experience by the greatest seafaring nation in the world. In spite of its obvious injustice, there is every indication that the Bill will be passed by the Legislative Assembly, for it has the enthusiastic support of the extremist exponents of ultra-national views, while it is unlikely to be seriously opposed by the more moderate section of the elected members, many of whom are reluctant to appear unsympathetic to any measure which claims to promote national aspirations.

As His Excellency the Viceroy observed in his inaugural address at the meeting of the Associated Chambers to which allusion has already been made, the ambition that India should have her own mercantile marine and that the ships of that mercantile marine should be officered as well as manned by Indians is not an unworthy ambition. The problem, as His Excellency saw it, was whether India could be helped to realise this ambition without resort to methods of confiscation. British and Indian capital have often co-operated in the past for India's commercial and industrial advancement and there is no reason why they should not do so in the future. But at present the aim seems to be to supplant British effort rather than to supplement it. Now that the extremer forms of nationalism are likely to have greater rein the interests of India and Great Britain alike demand certain constitutional safeguards, or the economic structure of both countries will be seriously imperilled. This Association has endeavoured to impress on Sir John Simon and his colleagues the necessity of providing such safeguards in the future

constitution, and, at Sir John's invitation, it has forwarded to the Statutory Commission certain draft clauses illustrating what is required.

It must not be thought that the members of this Association are unsympathetic to Indian economic aspirations; on the contrary they recognise that constitutional advance must be accompanied by an increasing control of the industrial development of the country and to this end they are in favour of Indians taking a predominant part in directing new industries. They are also not opposed to Indians being afforded increasing opportunities of participating in existing industries which have been built up by European enterprise. But schemes such as that contemplated by the Coastal Traffic Reservation Bill, which amount to wholesale expropriation of established interests can do nothing but alienate the sympathies of India's well-wishers, doing irreparable harm to the credit of the country and depriving it of the British capital, initiative and technical experience, which will probably prove indispensable factors in India's industrial development for many years to come.

It is with the object of making clear the dangers to both India and England of nationalism unrestrained and the necessity of providing adequate safeguards, that this circular has been written. This Association does not believe that Indian and British interests are irreconcilable; on the contrary, it holds that the trade and prosperity of the two countries are and must be interdependent. That trade is not merely a matter of capitalistic interests—ultimately it means the prosperity and happiness of the working man, Indian and English alike. It can be furthered by mutual help but endangered by racial antipathies.

It should not be beyond the power of British and Indian statesmanship to evolve a working arrangement, which, while satisfying legitimate Indian aspirations, shall protect British interests from the unjust attacks of the extremist politicians.

I am to express the hope that the Association may rely on your active co-operation in securing that India's new constitution shall contain the safeguards against discriminatory legislation which the enclosed Bill proves to be essential.

ANNEXURE A.

Extract from the proceedings of the Annual General Meeting of the Associated Chamber of Commerce of India and Ceylon held at Calcutta on the 17th and 18th December 1928.

DISCRIMINATORY LEGISLATION.

(*18th December*, 1928—*Mr. K. Kay, Deputy President in the Chair.*)

The Conference re-assembled after lunch at 2-15 p.m.

THE PRESIDENT :—We shall now go on to the next resolution and I will ask one of the Deputy Presidents to take the Chair. The President then left the Chair, which was taken by Mr. K. Kay, Deputy President.

THE HON'BLE SIR GEORGE GODFREY (Bengal) :—I beg to propose the following resolution :—

This Association claims, on grounds alike of India's interests and of common justice, that the Indian legislature should not by legislation or taxation indicating discrimination of a racial or communal character, imperil the existence or development of, or otherwise cause prejudice to, any commercial or industrial interests in India.

It has been becoming steadily more apparent during the last two years that the extreme Indian nationalist movement is not wholly a spiritual and idealistic movement. While some of its leaders like Mr. Gandhi regard Western commerce and industry as the evil to be fought, and Westerners merely as the deluded exponents of the spirit of industrialism, there are others, by no means spiritually minded, who have imbibed the industrial spirit and who cast envious eyes on the Westerners' successful ventures. For these men, Swaraj is not an end in itself, but appears to be a means by which to expropriate those who have through their energy and enterprise created industries and commerce, in order that they themselves may enter into the fruits of other men's labours.

We have listened for so many years to denunciation of the economic exploitation of this country by the British that I think the time has come for some reply. We hear so much of the wealth and prosperity of India before the British came that we may be permitted perhaps to examine the basis of that legend. We hear so much of the evil that British commerce has done that we may be allowed to examine its achievements.

In the accounts of travellers to India of bygone ages we read much of the splendour and beauty of the towns of India, but little of the happiness of the peasants. We read of the fine quality of the manufactures, but also of the poor pay of skilled craftsmen whose work passed through the hands of so many middlemen that only a small fraction

of the price reached the producer. I am reminded of the artist-craftsman of Benares of to-day serving his Indian employer, weaving gorgeous silks from his own design, working with an inherited skill, passed on from generation to generation. The reward of his skill is a little less than that of a weaver of grey shirtings in a Bombay mill, and his forbears earned even less.

We hear to-day of the hardships of the merchant but Mandeslo tells us (Oaten p. 182) that the oppression of the Governors was such that a merchant's "only way to keep anything was to appear to have nothing." We are told to-day of the crushing cost of the bureaucracy, but one of the Great Mogul's Viceroys alone drew as a fixed salary four times the salary of a British Viceroy, in addition to his legitimate perquisites and illegitimate peculations (Oaten p. 152). When we read of "whole provinces like deserts, from which the peasants have fled on account of the oppression of the Government" (Oaten p. 191) we may well ask ourselves whether this is not an Indian politician's picture of India under British rule, rather than of India three and a half centuries ago.

I must give one further description taken from Bernier, who wrote in the days of the Moguls :—

"We have seen how in India the gold and silver disappear in consequence of the tyranny of *timariots*, Governors and farmers—a tyranny often so excessive as to deprive the peasant and artisan of the necessaries of life and leave them to die of misery and exhaustion—a tyranny owing to which those wretched people either have no children at all or have them only to endure the agonies of starvation, and to die at a tender age—a tyranny, in fine, that drives the cultivator of the soil from his wretched home to some neighbouring state, in hopes of finding milder treatment, or to the army, where he becomes the servant of a common horseman. As the ground is seldom tilled otherwise than by compulsion, and as no person is found willing and able to repair the ditches and canals for the conveyance of water, it happens that the whole country is badly cultivated, and a great part rendered unproductive from the want of irrigation. The houses, too, are left in a dilapidated condition, there being few people who will either build new ones, or repair those which are tumbling down."

It is of course true that since the British came to India certain industries such as handweaving have declined, but that particular result of the industrial revolution has occurred everywhere. If Lancashire is accused of devastating India, Lancashire has equally devastated the English countryside, and for the good or harm done, the Bombay cotton industry must take its share of praise or blame—an industry, be it noted, which owes its origin not to British but to indigenous enterprise, and all the more praiseworthy for that. this great continent has produced its wonderful men of thought, men of speculation but not so many men of action.

When we learn of the greatness of Aryavarta we wonder that so much was left for us to do. When we read with admiration the bold metaphysical speculations of Shankaracharya and Ramanuja we wonder that the India which produced them should not have produced great experimentalists like Arkwright, Crompton or Hargreaves, like Watt, Stephenson or Edison, or great discoverers like Newton, Faraday or Curie.

We are accused of exploiting this country; we do exploit it, using the word in its proper sense. The coal has been here since long before we came, since before the Aryans came, since before the Dravidians, even before the aboriginals, who clearly have the oldest title to this country. But we—the last of a long series of invaders—happened to be the first to think of making use of the coal. The climate and soil of Bengal have always been suitable for growing jute, but we invented the machinery for weaving it and first found a commercial use and foreign markets for jute sacking. Tea has been a well-known and popular beverage in China for centuries, but we first thought of introducing the tea bush and cultivating it in the jungles of Assam, and on the foothills of the Himalayas. And orthodox Hindus and Mohammedans alike owe us a debt of gratitude for introducing them to a beverage more interesting than water, and (unlike most good drinks) forbidden neither by the Quran nor by the Shastras.

No better example than the oil industry could be given of the legitimate and natural way that European industry has established itself for the benefit of the country. The existence of oil in the Yenangyaung field and its use as a fuel were known long before the British arrived in Upper Burma, but only oil close to the surface was used, and it was won by the most crude methods. The mighty Burmah Oil Company to-day with its nominal capital of over £60,000,000 sterling has not taken wealth away from the Burmans. It has found and developed untold wealth previously unknown. To this day, close beside the scientific wells of the B. O. C. and other companies, with bores running down 5,000 and 10,000 feet, you see the primitive workings of the hereditary *twinzahyoe*, whose supposed rights have been so scrupulously and meticulously observed by the British Government. Nor was the success of the B. O. C. easily won. Owing to the obstructive attitude of the King of Burma, the first company floated to work the oil field was not a success and it was only through the faith, courage and imagination of Mr. Cargill, who bought up the property of the first company, that the B. O. C. has been built up from the most modest beginnings, when oil was floated down the Irrawaddy on rafts, until it is now the largest British oil producing company in the world, and has spent innumerable lakhs in seeking oil in India proper, all for the benefit of India.

The story of British predominance in shipping is similar. It is no doubt true that at one time Indian shipping formed a larger proportion of the shipping on the Indian coasts than it does to-day—certainly this would be true if one includes, as perhaps one should do,

the large tonnage of Indian pirates. Even so, however, I am not prepared to subscribe to the legend of the greatness of Indian shipping of recent centuries to the fullest extent. It is curious how the struggle for the trade between India and Persia on the one side and the Far East on the other was primarily between European nations from the time that Vasco de Gama discovered the sea route to India. If there had been keen Indian competition the profits would not have been so great as to cause Portugal, Holland and England to value the trade so highly. What Thevenot, the great French traveller of the seventeenth century, says on the subject is interesting, for he at least was not a shareholder in the B. I. Speaking of the trade with Persia and Mesopotamia, he says "Formerly, *i.e.*, before 1640, the English and Dutch monopolised this navigation; but for some years past the Armenians, Muhammedans of India and Banians (*i.e.*, Hindus) also have vessels, upon which, however, one does not feel so safe as on those of the Franks (*i.e.*, all Europeans except Greeks) because necessarily the Indians do not understand the sea so well, and have not such good pilots" (p. 95 Vol. 1) and later he says, "The Dutch Company is in the habit of supplying a pilot and a sub-pilot and two or three gunners to the vessels which belong to the Kings or Princes of India, neither the Indians nor the Persians having the least knowledge of navigation." Some of our Indian friends draw pictures of the shipping greatness of India in past days, of the widespread shipbuilding industry, but I doubt if they are correct in alleging now that they have retrogressed.

But whatever may have been the extent of Indian shipping in the days of sails and oars, the invention and introduction of the steamer by the British effected a revolution on the sea, and nations which did not adapt themselves to the new industry, for such it was, found themselves left behind in the race. So it was with the Chinese, the Spaniards and the Indians. Where to-day are the quinqueremes of Nineveh? The 'Iraqis who are now ejecting Indians on political considerations from posts they are specially qualified to hold, may take another page out of the Indian nationalists' book and blame the Indian lascar for the loss of the maritime supremacy Nineveh enjoyed 4,000 years ago.

I sometimes wonder if the Indian nationalists half a century hence will accuse the British of having destroyed the great indigenous industry of the buffalo driver, describing how the train and the motor lorry were invented for the express purpose of destroying the livelihood of that ancient calling.

One may understand and indeed respect the point of view of Mr. Gandhi who sincerely believes that modern industrialism, like modern medicine, is in itself an evil, as making for this strange disease "of modern life with its sick worry, its divided aims, its heads o'ertaxed, its palsied hearts....." and as fatal to the old simplicity of rural India which he values so highly. And we too have our reactionaries in Mr. Belloc and Mr. Chesterton who preach much the same doctrine of bidding the tide stand still, but we cannot respect those who envy our industrial success so much that they aim at securing the ownership or control of our most flourishing concerns.

It might have been supposed that in the case of an enterprise so pregnant for good or evil as broadcasting, one so full of possibilities for the uplift of the illiterate masses of India, Indian capital would have been forthcoming in unlimited quantities to establish it as a truly Indian industry. So far from that being the case, we learn that the Indian Broadcasting Company sent their General Manager to England to attempt to raise further capital there, appealed to the Government of India to undertake this unremunerative work, and is now listening to the soft voice of the Syren in the shape of Marconi's. Our function, it would appear, is to supply the capital and take the risks of starting a new enterprise; when, and if, it emerges from the pioneer stage and is an investment for widows and orphans, it is to be attacked and we are to hand it over as a going concern to Indian capitalists—together with a small number of British experts to ensure its continued sound management.

There is so much in the Nehru Report that indicates deep thought that I am disappointed to find an impossible suggestion bearing on this matter. The Nehru Report proposes to confine the franchise to natural born and naturalised Indian subjects. We are to be deprived not only of our communal representation, but even of the franchise, and industries are to be owned by nationals only—meaning those that have the franchise.

I am confident that Parliament would never consent to any such disfranchisement of the British community so long and honourably connected with this country and its advancement. Even if it did, India would be well advised to consider the obvious retaliation to which she would be exposed in other countries.

We say that the policy of discrimination is unreasonable because the greatest need of India to-day is further development, more intensive exploitation, and there are as yet few signs that either Indian capital or Indian enterprise will or can undertake that task. Events of the past two years have most clearly indicated that India cannot close her doors to the importation of overseas capital, if she is to progress. Confidence is a shy bird, and a policy of expropriation or repudiation to which some Asiatic countries and South American republics have at times shown a leaning, will effectively destroy India's credit and good repute.

Nor are we disposed to rest our argument merely on a plea of expediency. We are sometimes accused of using the plea of India's good to advance our selfish interests. I do not hesitate to admit that we are deeply concerned with whatever affects our pockets—but I do not think it lies in the mouth of the highwayman to blame the traveller who does show such concern. In no spirit of truculence, let me say that we are not disposed meekly to hand over the rich prizes which we and our fathers, with so much risk, expenditure and labour have created and developed to the benefit alike of the inhabitants of India, the Indian Exchequer and ourselves.

China, like India, is developing a new spirit of nationalism, but she is also working for modernism, and a trap into which many of the Indian nationalists seem likely to fall is the discarding of modernism. I was interested in reading recently a lecture on impressions of China by an American; he was struck by the evidence he had seen that China was developing her nationalism from the bottom upward by means of educating the masses, while her educated young men and women were not neglecting modernism with its vast possibilities in commerce and industry. A Chinese representative of the new Nationalist Government who spoke after this lecturer said:

"China invites co-operation from abroad both in capital and in technical skill. We have the labour, we have the resources, we need the capital, we need the administrative experience, we need the technical skill."

By our capital and industry we have placed India a hundred years ahead of China, but there is ample room for our commercial and industrial ventures to exist alongside those to be set up by Indians.

This resolution has been considered most thoughtfully from every point of view. We hold out the hand of friendship to our Indian co-workers in business. We refuse to do anything to harm their chances or to bar the way to their advancement, but we expect reciprocity. We insist that by deeds and practice we stand in the position of nationals of this great continent, and we definitely declare that while we are ever willing to continue to work on equal terms in a most friendly spirit with our Indian commercial friends, we refuse to be submitted to legislation harmful alike to our own and India's interests.

I hope there will be a unanimous vote in favour of the resolution which I now move.

MR. W. T. HOWISON (Burma):—Sir, on behalf of the Burma Chamber, I beg to support the resolution so eloquently moved by Sir George Godfrey.

MR. C. S. WENTWORTH STANLEY (Karachi):—Sir, may I ask a question? Will there be any opportunity of discussing informally this afternoon the question, with regard to the circular recently issued to the members of the Associated Chambers?

THE DEPUTY PRESIDENT:—I understand there will be an opportunity.

SIR JAMES SIMPSON (Madras):—Mr. President, on behalf of the Madras Chamber I have to support very cordially the resolution so eloquently and so exhaustively and interestingly proposed by our President. I think there can be no two opinions in this Association regarding the objection to discriminatory legislation, and having said that, there seems very little more for one to say. Personally, I cannot view it without regard to the Coastal Reservation Bill, and having spoken at length on that matter in the Assembly it is somewhat difficult

to add anything more. I was intensely interested when the President referred to Vasco de Gama and the Indian ships of his day. I had occasion to study that matter a little in my preparation for the Coastal Reservation Bill, and I found that when Vasco de Gama arrived at Mr. Bruce's Malabar Coast in 1498 with his three little ships, instead of finding a large and flourishing Indian marine he found that whatever trade existed was in the hands of Arabs. Navigators at that time, as far as I recollect from my reading, had to protect themselves from pirates in Malabar and Bombay, and it seems to me that at this time of day we are defending ourselves again against pirates in Bombay. I summed up the case against the Coastal Reservation Bill in these words :—

"In short, the country is to provide such Indian capitalists as the Bill is designed to benefit with the support of the British Army and Navy while they confiscate British shipping ! !"

Yesterday, when His Excellency the Viceroy did us the honour to open our Conference, one was very pleased indeed to hear his reference to this Bill when he called it a dangerous Bill and dissociated himself from that method of dealing with the matter. He went to suggest that there ought to be some (what he called) middle way to solve this problem and he said this (taken from the newspapers this morning)—

"The problem then, as I see it, is whether we can help India to realise this ambition without resort to methods of confiscation. I should like you to regard this from that point of view. Stated in this way the problem may be less difficult. I hope indeed that a solution may be found in a spirit of co-operation and good-will and I commend this to your consideration."

I am sure that it is in a spirit of co-operation and good-will that the Association wants to settle this Coastal Traffic Bill trouble. But I greatly fear that we shall not be met with much co-operation and good-will from the promoters of this Bill. It seems to me that they want the Bill, the whole Bill and nothing but the Bill. Just listen to this. Pandit Motial Nehru, closing his speech in the Assembly, said :—

"We simply want to be put on our feet and no more. It is not that you have any right of preemption upon India. You know how you got it and how you have kept it so far ; and now that we are asserting our rights in various directions, is it for you to say : 'Oh, this is discrimination ?' Discrimination is there from the very beginning and we are now trying to get out of discrimination by what you may, if you are so pleased, call in a loose sense, counter-discrimination. Why should the people of the country not resort to it ?"

It does not seem to me that there is much of the spirit of co-operation and good-will there. Let me read another extract from a speech at the Annual Meeting of the Scindia Steam Navigation Co., Ltd. The

Chairman of the meeting took up most of the time in blackguarding me instead of explaining why his dividend was one-half that of the previous year. This is what he said :—

"Sir James Simpson gives a few words of advice, he says 'How much better it would be for India if Indian politicians gave up their jealous attempts to supplant British effort and occupied themselves in straining every nerve to supplement it. Do not waste time in trying to dispossess the men in possession. Break new ground.' Break new ground indeed. When the entire carrying trade of India is controlled by non-Indians, when the rich mines of India are held on long leases by foreigners, when Indian railways have been and are worked as dividend-earning machines for the aliens, when the various plantations and the oilfields are practically the preserves of the outside exploiters, when the currency policy of the country is determined solely with a view to help foreign industries and commerce, and when inquiry at a moment's notice for protection is granted to the oil industry dominated by foreign interests, when similar appeals on behalf of Indian steel, textile and chemical industries have gone unheeded for years together, advice for breaking new grounds is only to add insult to injury. No, there is no ground to be broken. Indians have only to reclaim the ground that has been usurped from them with the connivance and active support of the Government of the land."

There is not much of the spirit of co-operation and good-will there. It seems to me that the resolution moved by our President to-day is one that we must stand by strongly, and pass unanimously. At the same time I think—and I believe I am voicing the sentiments and feelings of this Conference—that if a middle way could be found we are ready in the spirit of co-operation and good-will to meet anyone who approaches us. I have much pleasure in strongly supporting this resolution.

THE DEPUTY PRESIDENT :—The resolution before the Conference is :—

This Association claims, on grounds alike of India's interests and of common justice, that the Indian legislatures should not, by legislation or taxation indicating discrimination of a racial or communal character, imperil the existence or development of, or otherwise cause prejudice to, any commercial or industrial interests in India.

The resolution was carried unanimously.

MR. A. L. CARNEGIE (Upper India) :—I propose, Sir, that the speech of Sir George Godfrey be communicated to the London Chamber of Commerce.

THE DEPUTY PRESIDENT :—If the Conference approves we will send a copy of the proceedings to the London Chamber.

The Conference agreed.

The public business of the Conference then concluded.

ANNEXURE B.

LEGISLATIVE ASSEMBLY DEPARTMENT.

We, the undersigned, Members of the Select Committee to which the Bill to reserve the coastal traffic of India to Indian vessels was referred have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

Papers Nos. I—IV.

Clause 1.—An amendment has been made in sub-clause (2) consequential on the definition of "coastal traffic" in clause 2.

A proviso containing a suspending clause is necessitated by the provisions of section 736 (*a*) of the Merchant Shipping Act, 1894 (57 and 58 Vict., c. 60).

Clause 2.—The definition of "coastal traffic" excludes Aden and Perim and ports in Indian States. It further exempts from the provisions of the Act the carriage of passengers with through tickets and of cargo on a through bill of lading to or from ports outside British India; also of mails and pilots in certain cases. These provisions are similar to those of section 7 of the Australian Navigation Act, 1912—1920. It was also decided to exempt the carriage of oil in bulk by oil-tankers as a class of ships entitled to special consideration.

We have considered it desirable to place Rulers and subjects of Indian States in the same position as Indian British subjects for all purposes.

Definitions (2) and (3) in the Bill as introduced have been consolidated in the definition of "Indian controlled ship." We consider it desirable in the case of a corporation, partnership or association to prescribe a percentage of the right to profits as well as to capital and to provide that companies must be both incorporated and registered in British India in order to render control effective. We have also required that the Managing Director and Managing Agent, if any, should be Indians. We further decided to include ships chartered by Government in the category of Indian-controlled ships.

We were impressed with the desirability of precluding evasions of the Act by *benamidars*, but decided that the imposition of penalties or disabilities on persons holding ships *benami* for non-Indians or on the non-Indian beneficiaries would involve very great complications. We have, therefore, decided to make no provision on these lines, but desire to record our recommendation that if, when the Act is in operation, devices of this kind are employed with success on a large scale, counteracting measures should be taken.

Sub-clauses (4), (5) and (6) introduce purely formal amendments.

Clause 3.—The retention of the expression "common carrier," which appeared in the Bill as introduced, might have defeated the object

of the Bill. This expression is limited to persons who are bound to carry for the public; and shipping companies might have taken the opportunity to protect themselves against the operation of the Act by a declaration that they would not carry in certain circumstances. We have avoided this difficulty by the use of the word "ship."

Clause 4.—We have thought it desirable to obviate the difficulty which might arise if the total Indian-controlled tonnage applying for licences is inadequate to the needs of the coastal traffic by providing that the Governor-General in Council shall in each year after consulting the public fix the total tonnage which ought to be licensed and retain a power [given by the proviso to clause 7(3)] in such cases to make up the desired total by licensing ships other than Indian-controlled ships.

Clause 5.—In view of the provision which we have made in clause 9 for penalties, it is essential to require a definite form of application for licences containing a signed declaration as to whether a ship is or is not Indian-controlled, together with relevant particulars.

Clause 6.—In this clause we have combined clauses 4, 5, 6, 7 and 8 of the Bill as introduced. The yearly variations of tonnage provided by clause 7 necessitate the alteration of the period of validity of a licence from three years to one year. We think that it is unnecessary to provide for renewal of licences.

Clause 7.—This clause reproduces substantially the provisions of clause 9 of the Bill as introduced with the following modifications:—

(*i*) We consider it essential that all *bona-fide* Indian-controlled vessels applying for licences in the first year should obtain them, especially in view of the fact that the number of such ships would not be excessive.

(*ii*) In order to prevent any rush to obtain qualification by exchange of shares, etc., at the last moment before application, we have provided that, for the first year, only ships which were Indian-controlled on a fixed date to be inserted in the Bill should participate in the privileges conferred. This date should be as nearly as possible the date on which the Bill finally passes through both Chambers of the Indian Legislature.

(*iii*) As explained with reference to clause 4, provision has been made for the licensing in each year of the total tonnage considered necessary for the needs of the coastal traffic by licensing ships other than Indian-controlled ships if the latter do not apply in adequate numbers.

Clause 8.—We were of opinion that a clause of this nature, based on clause 286 of the Australian Act, is necessary to meet temporarily the emergency of a sudden rush of traffic or failure of shipping between ports.

Clause 9.—We considered it desirable to particularise the offences and classes of offenders generally envisaged by clause 10 of the Bill as

introduced. The penalty provided in (*a*) for the master of a ship is designed to provide an indirect means of control over persons not otherwise amenable to the municipal law of British India. Sub-clause (2) was added to meet the case of an offending company or firm.

Clause 10.—To the provisions of clauses 11 and 12 of the Bill as introduced we have added a power to cancel licences in respect of which a false statement or declaration has been made in an application, and have made provision for forfeiture of security.

Clause 11.—We have inserted a general rule-making power subject to the rules being laid in draft before both Chambers of the Indian Legislature, and to any Resolution passed by either Chamber with regard to the draft within a fixed period being taken into consideration by the Governor-General in Council before the rules are finally made.

We have inserted a special reference to rules prescribing the conditions under which licensed ships may be chartered. We desire to place upon record our recommendation that these conditions should prohibit a charter of the " bare boat " or any other form which transfers the control, management or running of a ship from an owner who satisfies the conditions contained in sub-clause (*a*) or (*b*) of clause (3) of section 2 to a charterer who does not satisfy the conditions contained in one or the other of those sub-clauses.

Clause 12.—This clause, which follows section 4 of the Indian Merchant Shipping Act, 1923, exempts public ships from the operation of the Act.

Clause 13.—It was considered desirable to make it clear that the holder of a licence is in no wise exempted thereby from the requirements of the Indian Merchant Shipping Act, 1923, relating to certificates, etc.

In view of the extensive alterations which we have made in the Bill, we are of opinion that it should be republished.

G. Rainy *; Motilal Nehru; Jamnadas M. Mehta; Satyendra Chandra Mitra; Mohammad Shafee Daoodi; Tok Kyi; Madan Mohan Malviya; Ghanshyam Das Birla; K. C. Neogy; M. S. Aney; Purshotamdas Thakurdas; Abdul Matin Chaudhury; Zulfiqar Ali Khan; Jas. F. Simpson *; T. B. Roy; W. Stenhouse Lamb *; H. Abdullah H. Kasim; Jehangir K. Munshi; Sarabhai Nemchand Haji.

The 2nd April 1929.

* Subject to minute of dissent.

MINUTES OF DISSENT.

We have signed the report with the other members of the Select Committee purely as in duty bound.

We entirely dissent from the discriminatory principle underlying the Bill which is such as renders it impossible for us to put forward any alternative proposals.

We refrain from comment upon any clause with the exception of No. 4 which, we are convinced, is thoroughly, unpractical. To our mind, in operation it will undoubtedly cause serious difficulties to arise. Apart from the onus placed upon the Governor-General in Council or upon any Government Department, the clash of opinions as to the estimate of tonnage essential to the needs of the coastal traffic in any year, is bound to lead to conflicting views causing delays and a general state of muddle, resulting, probably, in dislocation of the traffic and serious loss to those who are dependent upon coastal shipping.

The clause is objectionable to us also because it connotes Government control, rules, regulations, and interference. Experience all over the world of late years has eloquently shown that the less Governments interfere with trade and commerce, the better for all concerned.

Concerning the Bill as a whole, as Burma is interested in 75 per cent. both of coastal cargo and passenger trade, the danger threatening the province, if the Bill becomes law, is too great to be contemplated without misgiving.

JAS. F. SIMPSON.
W. STENHOUSE LAMB.

The 20th March, 1929.

I consider that many of the amendments made in the Bill by the Select Committee are improvements, and that the Bill is now a much more workable and practical measure than it was at the time of its introduction. But, in my view, the Bill is open to the gravest objections in principle and these objections have not been in any way removed or even diminished, by the amendments made in Select Committee. I object altogether to discrimination between the citizens of the various parts of the British Empire in respect of the coastal traffic of India, and I object to the expropriation involved in that provision in the Bill which seeks to reserve completely the coastal traffic for Indian-controlled vessels at the end of five years from the date when the Bill becomes law. In these two respects the Bill has not been materially altered and I am unable to support it.

2. In the following points of detail the provisions of the Bill, as amended by the Select Committee, seem to me to be open to criticism:—

(1) Sub-clause 2, (3) (*b*) (*i*) provides that 75 per cent. of the shares or stock of a Company must be vested in Indians, if the ships owned by the Company are to be Indian-controlled ships. There would, I apprehend, be great difficulty in practice in establishing the fact that a breach of this condition had occurred.

(2) Clause 4 imposes on the Governor-General in Council the duty of determining annually the total tonnage which is essential for the needs of the coastal traffic. I am not satisfied that this could be done with sufficient accuracy to prevent grave inconvenience to trade if the quantity required was underestimated, or the partial frustration of the objects of the Bill if it was over-estimated.

G. RAINY.

The 22nd March, 1929.

[AS AMENDED BY THE SELECT COMMITTEE.]

[*Words printed in italics indicate the amendments suggested by the Committee.*]

A

BILL

TO

Reserve the coastal traffic of India to Indian vessels.

WHEREAS it is expedient to provide for the rapid development of an Indian Merchant Marine;

AND WHEREAS for this purpose it is expedient to reserve the coastal traffic of India to Indian-*controlled* vessels; It is hereby enacted as follows:—

Short title, extent and commencement.

1. (1) This Act may be called the Indian Coastal Traffic (Reservation) Act, 19 . .

(2) It extends to the whole of British India.

(3) It shall come into force on such date as the Governor-General in Council may, by notification, appoint:

Provided that no such date shall be appointed until His Majesty's pleasure on this Act has been publicly signified in British India by notification.

Definitions.

2. *For the purposes of* this Act, unless there is anything repugnant in the subject or context,—

(1) *a ship shall be deemed to be engaged in "coastal traffic" if it takes on board cargo or passengers at any port in British India, other than Aden or Perim, to be carried to, and delivered or landed at, any other port in British India, other than Aden or Perim:*

Provided that a ship shall not be deemed to be engaged in coastal traffic by reason only of the fact that it takes on board or carries—

(a) *passengers holding through tickets to or from a port outside British India;*

(*b*) *cargo consigned on a through bill of lading to or from a port outside British India and not transhipped to or from any ship engaged in coastal traffic and not licensed under this Act*;

(c) *mails, in the course of a continuous voyage to or from a port outside British India*;

(d) *pilots, as passengers who are proceeding from their home station for the purpose of meeting vessels requiring their services, or who are returning to their home station after piloting vessels*; *or*

(e) *in the case of an oil-tanker, oil in bulk*;

(2) "*Indian*" *means an Indian British subject or the Ruler or a subject of a State in India*;

(3) "*Indian-controlled ship*" *means a ship chartered by the Government, or a ship owned by or, if the ship is chartered, owned and chartered by*—

(a) *an Indian, or*

(b) *a company incorporated and registered in British India, or a corporation, partnership or association*—

(i) *in which, in the case of a company, not less than* 75 *per cent. of the shares or stock, other than debenture stock, or in the case of a corporation, partnership or association, not less than* 75 *per cent. of the capital and the right to not less than* 75 *per cent. of the profits,* is vested in Indians in their own right and for their own benefit, free from any trust or fiduciary obligation in favour of any person other than an Indian;

(ii) of which the Chairman of the Board of Directors *and the Managing Diector, if any,* and not less than 75 per cent. of the members of the Board of Directors are Indians;

(iii) in which not less than 75 per cent. of the voting power is vested in Indians;

Provided that voting power vested in an Indian shall be deemed not to be so vested if, by any contract or understanding *or otherwise,* it is arranged that such power is to be exercised directly or indirectly on behalf of any person *other than* an Indian, and

(iv) *of which the Managing Agent, if any, is an Indian or* the Managing Firm, *if any, fulfils the conditions specified in clauses (i), (ii) and (iii);*

(4) "*licence*" *means a licence for coastal traffic issued under this Act:*

(5) "*notification*" *means a notification in the Gazette of India, and*

(6) "*prescribed*" *means prescribed by rules made under this Act.*

No ship to engage in coastal traffic, unless licensed.

3. No *ship* shall engage in *coastal traffic* unless *it is* licensed *for the purpose under this Act.*

Determination of total tonnage of ships to be licensed.

4. (1) *The Governor-General in Council shall, in each year, not less than two months before the date on which it is intended to issue licences by notification, publish an estimate of the total tonnage which is, in his opinion, essential for the needs of the coastal traffic in that year, and invite opinions as to such estimate and fix the date on which such opinions will be taken into consideration and the period within which applications for licences may be made.*

(2) *The Governor-General in Council after considering any opinions which he may receive before the date so fixed, shall determine and publish by notification the total tonnage essential for the needs of the coastal traffic.*

Applications for licences.

5 (1) *Applications for licences may be made within the period fixed under sub-section* (1) *of section* 4.

(2) *Every such application shall be in the prescribed form, and shall contain a declaration signed by the applicant stating whether the ship in respect of which the application is made is an Indian-controlled ship and such particulars as may be prescribed to enable the Governor-General in Council to satisfy himself as to the accuracy of such declaration.*

Licences.

6. (1) The Governor-General in Council *may, subject to the conditions hereinafter contained in section* 7, *after considering the applications, issue licences in the prescribed form and on the prescribed conditions to ships of an aggregate tonnage not exceeding the tonnage determined under sub-section* (2) *of section* 4.

(2) *A licence shall be valid only for the year in respect of which it is issued.*

(3) Before *issuing* a licence, the Governor-General in Council may require *from the person applying therefor* such security, not exceeding fifty thousand rupees, as the Governor-General in Council may think fit, for compliance with the conditions *thereof.*

Issue of licences to Indian-controlled ships.

7. (1) *In respect of the first year after the commencement of this Act, licences shall be issued to all Indian-controlled ships in respect of which applications for licences have been received which were Indian-controlled ships on the day of .*

(2) *In respect of the second, third and fourth years, licences shall be reserved for Indian-controlled ships up to an aggregate tonnage of two-fifths, three-fifths, and four-fifths, respectively, of the tonnage determined for the year under sub-section* (2) *of section* 4.

(3) *In respect of every year after the fourth year, licences shall be issued to Indian-controlled ships only—*

Provided that if, after every application for a licence in respect of an Indian-controlled ship has been considered, aggre-

gate tonnage of the Indian controlled ships which have been licensed is less, in the second, third or fourth year, than the tonnage up to which licences have been reserved for Indian-controlled ships under sub-section (2), *or, in any year after the fourth year, than the tonnage determined under sub-section* (2) *of section* 4, *the deficiency may be made good by the issue of licences to ships other than Indian-controlled ships.*

Power to issue permits to unlicensed ships.

8. *If the Governor-General in Council is satisfied that—*

(a) *no licensed ship is available for, or that the service rendered by licensed ships is inadequate to the needs of, the coastal traffic to or from any port or between any ports in British India, and*

(b) *it is desirable in the public interest to take action in this behalf,*

the Governor-General in Council may issue permits in the prescribed form to unlicensed ships to engage for a period not exceeding three months in coastal traffic, subject to such conditions as may be specified in the permits, and nothing in section 3 *shall apply to a ship to which such a permit has been issued during the continuance of the permit.*

Penalties.

9. (1) *Any person who—*

(a) *is the owner, charterer or agent or has command or charge of a ship which contravenes the provisions of section* 3, *or*

(b) *contravenes the conditions of a licence, or*

(c) *signs a false statement or false declaration in an application for a licence, knowing the same to be false,*

shall be punishable with simple imprisonment *which may extend to* six months, or with fine *which may extend to* ten thousand rupees, or with both.

(2) *Where a person punishable under sub-section* (1) *is a company, corporation, partnership, or association, any secretary, director or other officer or person concerned with the management thereof shall be punishable as provided in that sub-section, unless he proves that the offence was committed without his knowledge or without his consent.*

Cancellation of licences.

10. (1) If the Governor-General in Council is satisfied that there has been a breach of the Conditions of a licence, *or that any licence has been issued upon an application which contains a false statement or false declaration,* the Governor-General in Council may cancel the licence :

Provided that no licence shall be *so* cancelled unless the holder thereof has been given an opportunity to show cause against *the* cancellation *or has been convicted of an offence under clause (b) or clause (c) of sub-section* (1) *of section* 9 *in respect thereof.*

(2) *Where any licence is cancelled under this section in consequence of a breach of the conditions thereof, the Governor-General in Council may direct that any security taken under sub-section* (3) *of section* 6 *for compliance with such conditions shall be forfeited either in whole or in part.*

Power to make rules.

11. (1) *The Governor-General in Council may, by notification, make rules for carrying out the purposes of this Act.*

(2) *In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely* —

(a) *the form of licences* ;

(b) *the conditions of licences, including the conditions under which a licensed ship may be chartered* ;

(c) *the manner and form in which application for licences shall be made* ;

(d) *the particulars to be contained in applications for licences; and*

(e) *the form of permits.*

(3) *No notification shall be made under sub-section (1), until it has been laid in draft before both Chambers of the Indian Legislature and the Governor-General in Council has taken into consideration any Resolution relating to the draft which either Chamber may have passed within the next thirty days on which that Chamber has sat after the draft has been so laid.*

Exemption of public ships.

12. *This Act shall not apply to ships belonging to His Majesty or the Government, or to ships belonging to any foreign Prince or State and employed otherwise than for profit in the public service of that Prince or State.*

Saving.

XXI of 1923.

13. *Nothing contained in this Act shall be deemed to derogate from any of the provisions of the Indian Merchant Shipping Act, 1923.*

INDIAN CUSTOMS TARIFF.

SCHEDULE II.—IMPORT TARIFF.

Note. 1—In the expression "*ad valorem*" used in these schedules the reference is to "real value" as defined in section 30 of the Sea Customs Act, 1878 (VIII of 1878), unless an article has a tariff value assigned to it.

Note 2.—Tariff-valued heads are based on the ordinary trade description of each article and cover all reduced grades and mixtures unless they are separately provided for.

Serial No.	No. in the statutory Schedule.	Names of Articles.	Per	Tariff Values	Duty.
		I.—Food, Drink and Tobacco.		Rs. a.	
		FISH.			
1	27	FISH, SALTED, wet or dry.	Indian md. of 82⅔ lbs. avoirdupois weight.	.....	Such rate or rates of duty not exceeding one rupee as the Governor-General in Council may, by notification in the *Gazette of India*, from time to time prescribe.*
2	65	FISH, excluding salted fish. (*See* Serial No 1.)	.....	*Ad valorem*	15 per cent.
3	66	FISHMAWS, including singally and sozille and sharkfins.	.....	,,	15 ,,
		FRUITS AND VEGETABLES.			Rs. a.
3A	27A	Currants	cwt.	....	1 4
4	67	FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved not otherwise specified.	....	*Ad valorem.*	15 per cent.
		Tariff values—			
		Almonds without shell .	cwt.	85 0	15 ,,
		,, kagazi Persian in the shell.	,,	72 0	15 ,,
		,, in the shell Persian.	,,	16 0	15 ,,
		Cashew or cajoo kernels, not skinned.	,,	32 0	15 ,,
		Cocoanuts, Straits, Dutch, East Indies and Siam.	thousand.	105 0	15 ,,
		,, Maldives ...	,,	30 0	15 ,,
		,, other ..	,,	50 0	15 ,,

* The rate on the 4th April 1930 and until further notice is annas 7½.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
				Rs. a.	
		I.—Food, Drink and Tobacco—*contd.*			
		FRUITS AND VEGETABLES—*contd.*			
		Coconut kernel (khopra).	cwt.	17 0	15 per cent.
		Dates, dry, in bags ...	,,	10 8	15 ,,
		,, wet, in bags, baskets and bundles.	,,	4 11	15 ,,
		,, wet, packed in other receptacles.	,,	11 4	15 ,,
		Figs, dried, Persian ...	,,	10 8	15 ,,
		,, ,, European...	,,	18 0	15 ,,
		Garlic	,,	9 4	15 ,,
		Pistachio nuts	,,	65 0	15 ,,
		Raisins, Red, Persian Gulf.	,,	11 8	15 ,,
		GRAIN, PULSE AND FLOUR.			
5	68	FLOUR except sago floor ... *Tariff value*—	.....	*Ad valorem.*	15 per cent.
		Cassava or Tapioca flour...	cwt.	9 8	15 ,,
6	1A	GRAIN AND PULSE, all sorts, including broken grains and pulse, but excluding flour (*see* serial Nos. 5 and 7).	.....	.....	Free.
7	1 B	SAGO flour	.....	.....	,,
		LIQUORS.			
8	28	ALE, Beer, Porter, Cider and other fermented liquors.	Imperial gallon or 6 quart bottles.	.....	Ans. 8
9	29	DENATURED SPIRIT ... *Tariff value*—	... ..	*Ad valorem.* Rs. a. p.	7½ per cent.
		Spirit from Java denatured before clearance	Imperial gallon.	1 1 6	,,
10	30	PERFUMED Spirits ...	Imperial gallon or 6 quart bottles.	.....	Rs.36 or 15 per cent. *ad valorem*, whichever is higher.
11	31	LIQUEURS, Cordials, Mixtures and other preparations containing spirit—			
		(*a*) Entered in such a manner as to indicate that the strength is not to be tested.	Ditto	.....	Rs.30 or 15 per cent. *ad valorem*, whichever is higher.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs. a.	
		LIQUORS—*contd.*			
		(*b*) If tested	Imperial gallon or 6 quart bottles of the strength of London proof.	.....	Rs. a. 21 14 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof. (of 15 p. c. *ad valorem*, whichever is higher)
12	32	All other sorts of SPIRIT.	Do.	.....	Do.
13	53	WINES—			Rs. a.
		Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit.	Imperial gallon or 6 quart bottles.	.....	9 0
		All other sorts of wines not containing more than 42 per cent. of proof spirit.	Do.	.....	4 8
		Provided that all sparkling and still wines containing more than 42 per cent. of proof spirit shall be liable to duty at the rate applicable to "All other sorts of Spirit."			
14	59	PROVISIONS AND OILMAN'S STORES. PROVISIONS and OILMAN'S STORES AND GROCERIES, all sorts, excluding Vinegar, in casks (see Serial No. 15).	.....	*Ad valorem*	15 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs. a. p.	
		PROVISIONS AND OILMAN'S STORES—*contd.*			
		Tariff values—			
		Butter	lb.	1 10 0	15 per cent.
		Cassava, Tapioca or Sago (whole).	cwt.	11 8 0	15 „
		China preserves in syrup.	box of six large or twelve small jars.	8 8 0	15 „
		China preserves, dry, candied.	lb.	0 5 0	15 „
		China canned fruit ...	case of 4 doz.	13 8 0	15 „
		Cocum	cwt.	7 8 0	15 „
		Ghi	„	68 0 0	15 „
		Vegetable product	lb.	0 5 3	15 „
		Vermicelli, flour, from China and the Far East.	cwt.	25 0 0	15 „
		Vermicelli, peas, from China and the Far East.	„	33 0 0	15 „
		Vermicelli, rice, from China and the Far East	„	20 0 0	15 „
		Yeast, from China and the Far East.	„	27 0 0	15 „
15	48	VINEGAR, in casks ...	.....	*Ad valorem*	2½ „
		SACCHARINE.			
16	34A	SACCHARINE (except in tablets) and such other substances as the Governor-General in Council may, by notification in the *Gazette of India*, declare to be of a like nature or use to saccharine.	lb.	.... .	Rs. 5
17	34B	SACCHARINE TABLETS ...	.....	*Ad valorem*	15 per cent. or Rs. 5 per pound of saccharine contents, whichever is higher.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs. a.	
		SPICES.			
18	70	SPICES, all sorts .. ... *Tariff values*—	.....	*Ad valorem.*	15 per cent.
		Betelnuts (husked)—			
		Raw or boiled whole, from Goa.	cwt.	18 0	15 „
		Raw or boiled whole, from Straits Dutch, East Indies and Siam.	„	15 12	15 „
		Raw, whole, from Ceylon.	„	20 0	15 „
		Raw, split (sun-dried) from Ceylon.	„	32 0	15 „
		Boiled, split or sliced.	„	25 0	15 „
		Cardamom seed... ...	„	80 0	15 „
		Chillies, dry	„	24 0	15 „
		Cloves	„	70 0	15 „
		„ exhausted ...	„	12 8	15 „
		„ stems and heads.	„	10 0	15 „
		„ in seeds, narlavang.	„	26 0	15 „
		Ginger, dry	„	37 0	15 „
		Mace	lb.	1 14	15 „
		Nutmegs	„	0 12	15 „
		„ in shell ...	„	0 7	15 „
		Pepper, black ...	cwt.	85 0	15 „
		„ long	„	92 0	15 „
		„ white ...	„	110 0	15 „
		SUGAR.			
19	124	CONFECTIONERY	.....	*Ad valorem*	30 „
20	34	SUGAR, excluding confectionery (see Serial No. 19)—			Rs. a.
		(1) Sugar, crystallised, or soft, 23 Dutch Standard and above.	cwt.	.....	6 0
		(2) Sugar, crystallised, or soft, inferior to 23 Dutch Standard but not inferior to 8 Dutch Standard	„	.....	5 8
		(3) Sugar below 8 Dutch Standard, and sugar candy.	.....	*Ad valorem.*	25 per cent. *plus* Rs. 1-8-0 per cwt.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs a.	
		SUGAR—*contd.*			
		Tariff values—			
		Molasses—			
		(i) imported in bulk by tank steamer.	cwt.	2 10	25 per cent.
		(ii) otherwise imported.	,,	3 2	25 ,,
		Sugar Candy	,,	16 0	25 ,,
		TEA.			
21	71	TEA	.....	*Ad valorem.*	15 ,,
		Tariff values—			
		Tea, black	lb.	0 11	15 ,,
		,, green	,,	0 14	15 ,, *plus* Rs. 1-8-0 per cent.
		OTHER FOOD AND DRINK.			
22	72	COFFEE	.....	*Ad valorem.*	15 per cwt.
		Tariff value—			
		Coffee, other than roasted or ground	cwt.	60 0	15 ,,
23	1	HOPS	.....	.....	Free.
24	35	SALT, excluding Salt exempted under Serial No. 25.	Indian maund of 82⅔ lbs. avoirdupois weight.	.....	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.*
25	2	SALT imported into British India and issued, in accordance with rules made with the previous sanction of the Governor-General in Council, for use in any process of manufacture; also salt imported into the port of Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stone-ware; also salt imported into any port in the provinces of	.....	.....	Free.

* The rate of excise duty on the 4th April 1930 and until further notice is Rs. 1-4-0.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		I.—Food, Drink and Tobacco—*concld.*		Rs. a.	
		OTHER FOOD AND DRINK—*contd.*			
		Bengal and Bihar and Orissa and issued, in accordance with rules made with the previous sanction of the Governor-General in Council, for use in curing fish in those provinces. (For the General duty on Salt see Serial No. 24.)			
26	73	ALL OTHER SORTS OF FOOD AND DRINK not otherwise specified.	.....	*Ad valorem.*	15 per cent.
		TOBACCO.			
27	37	CIGARS	.....	*Ad valorem.*	75 per cent.
28	37A	CIGARETTES of value—			Rs. a.
		(*a*) not exceeding Rs. 10-8 per thousand.	thousand	.....	7 0
		(*b*) exceeding Rs. 10-8 per thousand.	,,	.....	10 8
		Note.—For the purposes of this item, "value" means real value as defined in Section 30 of the Sea Customs Act, 1878, provided that the amount to be deducted on account of duties payable on importation to determine the real value in accordance with the provisions of clause (*a*) of the said Section shall be Rs. 7 per thousand.			
29	36	TOBACCO, unmanufactured.	lb.	.....	1 8
30	38	All other sorts of TOBACCO manufactured.	,,	.....	2 4

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured.		Rs. a. p.	Rs. a. p.
		COAL, COKE AND PATENT FUEL.			
31	39	COAL, COKE AND PATENT FUEL.	ton.	.....	0 8 0
		DYES AND COLOURS.			
31A	2A	Barks for tanning ...	.....	.....	Free.
		GUMS, RESINS AND LAC.			
32	10B	STICK or Seed Lac ...	.....	.....	Free.
33	74	GUMS, RESINS AND LAC, all sorts not otherwise specified (see Serial No. 32).	.....	*Ad valorem.*	15 per cent.
		Tariff values—			
		Gambier, block and cube ...	cwt.	19 0 0	15 ,,
		,, in flakes or circular pieces.	,,	50 0 0	15 ,,
		Gum Ammoniac ...	,,	35 0 0	15 ,,
		,, Arabic other than ground.	,,	27 0 0	15 ,,
		,, Benjamin, ras...	,,	35 0 0	15 ,,
		,, ,, cowrie.	,,	60 0 0	15 ,,
		,, Bysabol (coarse myrrh).	,,	29 0 0	15 ,,
		,, Dammer (or Copal).	,,	36 0 0	15 ,,
		,, Olibanum or frankincense.	,,	11 0 0	15 ,,
		,, Persian (false).	,,	13 0 0	15 ,,
		Myrrh	,,	29 0 0	15 ,,
		Rosin	,,	16 0 0	15 ,,
		HIDES AND SKINS, RAW.			
34	3	HIDES AND SKINS, raw or salted.	.....	.....	Free.
		METALLIC ORES AND SCRAP IRON OR STEEL FOR REMANUFACTURE.			
35	58	IRON OR STEEL, old ...	.....	*Ad valorem.*	10 per cent.
		Tariff value—			
		Iron or Steel, old ...	cwt.	1 12 0	10 ,,
36	4	METALLIC ORES, all sorts, except ochres and other pigment ores.	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
				Rs. a. p.	Rs. a. p.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.*			
		OILS.			
37	40	KEROSENE; also any mineral oil other than kerosene and motor spirit which has its flashing point below one hundred degrees of Fahrenheit's thermometer by Abel's close test.	Imperial gallon.	.....	0 2 3
38	40A	MOTOR SPIRIT	„	.....	0 6 0
39	41	MINERAL OIL—			
		(1) which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is ordinarily used for the batching of jute or other fibre;	ton	.....	10 0 0
		(2) which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is such as is not ordinarily used for any other purpose than for lubrication;	Imperial gallon.	.....	0 1 4
		(3) which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purposes.	.....	*Ad valorem.*	7½ per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.*		Rs. a. p.	
		OILS—*contd.*			
		Tariff value —			
		MINERAL oil which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purposes, if imported in bulk.	ton	45 0 0	7½ per cent.
40	75	All sorts of animal, essential, mineral, and vegetable non-essential Oils not otherwise specified (*see* Serial Nos. 37, 38 and 39).	.....	*Ad valorem.*	15 ,,
		Tariff values—			
		Cassia oil	lb.	2 8 0	15 ,,
		Citronella oil from Ceylon, Straits, China, Japan and the Far East.	,,	1 12 0	15 ,,
		Cocoanut oil	cwt.	26 0 0	15 ,,
		Kajiputty oil	lb.	1 12 0	15 ,,
		Linseed oil, raw or boiled.	Imperial gallon.	3 0 0	15 ,,
		Peppermint oil from Ceylon, Straits, China, Japan and the Far East.	lb.	6 0 0	15 ,,
		SEEDS.			
41	6	OIL-SEEDS imported into British India by sea from the territories of any Prince or Chief in India.	.....	.....	Free.
42	76	SEEDS, all sorts, not otherwise specified.	.....	*Ad valorem.*	15 per cent.
		TALLOW, STEARINE AND WAX.			
43	6A	TALLOW	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.*		Rs. a. p.	
		TALLOW, STEARINE AND WAX—*contd.*			
44	77	All sorts of stearine, wax, grease and animal fat not otherwise specified.	.....	*Ad valorem.*	15 per cent.
		Tariff values—			
		Mineral grease ...	lb.	0 2 6	15 ,,
		Vegetable wax ...	cwt.	55 0 0	15 ,,
		TEXTILE MATERIALS.			
45	7	COTTON, raw	....	.....	Free.
46	78	TEXTILE MATERIALS, the following:—			
		Silk waste and raw silk including cocoons, raw flax, hemp, jute and all other unmanufactured textile materials not otherwise specified.	.....	*Ad valorem.*	15 per cent.
		Tariff values—			
		Coir fibre	cwt.	6 0 0	15 ,,
		Hemp, raw	,,	30 0 0	15 ,,
		Silk, raw—			
		(*a*) Bokhara	lb.	12 0 0	15 ,,
		(*b*) Chinese—			
		Mathow	,,	4 12 0	15 ,,
		Panjam	,,	3 0 0	15 ,,
		White Shanghai, Thonkoon or Duppion.	,,	4 0 0	15 ,,
		White Shanghai, other kinds.	,,	6 0 0	15 ,,
		White, other kinds ...	,,	6 8 0	15 ,,
		Yellow Shanghai ...	,,	5 2 0	15 ,,
		,, other kinds ...	,,	5 8 0	15 ,,
		(*c*) Persian	,,	8 0 0	15 ,,
		(*d*) Siam	,,	5 12 0	15 ,,
47	8	WOOL, raw and wool-tops.	.....	.....	Free.
		WOOD AND TIMBER.			
48	49	FIREWOOD	.....	*Ad valorem.*	2½ per cent.
49	79	WOOD AND TIMBER, all sorts, not otherwise specified, including all sorts of ornamental wood.	.....	,,	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.*		Rs. a.	
		MISCELLANEOUS.			
50	80	CANES and Rattans ...	.....	*Ad valorem.*	15 per cent.
		Tariff values—			
		Canes—			
		Malacca	100 pieces.	30 0	15 ,,
		Chimity	,,	13 0	15 ,,
		Tries	,,	8 0	15 ,,
		Root Moonah ...	,,	30 0	15 ,,
		Mannu	,,	18 0	15 ,,
		Polo, all kinds ...	,,	45 0	15 ,,
a		Tohite	cwt.	18 0	15 ,,
		Rattans—			
		Chair	cwt.	21 8	15 ,,
		Basket	,,	11 8	15 ,,
		Outers	,,	70 0	15 ,,
		Inners	,,	51 0	15 ,,
51	81	COWRIES AND SHELLS ..	.....	*Ad valorem.*	15 ,,
		Tariff values—			
		Cowries, bazar, common.	cwt.	5 4	15 ,,
		,, yellow, superior quality.	,,	8 0	15 ,,
		,, Maldive	,,	21 0	15 ,,
		,, Sankhli	,,	102 0	15 ,,
		Mother-of-pearl, nacre...	,,	23 0	15 ,,
		Nakhla	,,	117 0	15 ,,
		Tortoise-shell	lb.	8 8	15 ,,
		,, nakh ...	,,	2 0	15 ,,
52	82	IVORY, unmanufactured...	.....	*Ad valorem.*	15 ,,
		Tariff values—			
		Elephants' grinders ...	cwt.	300 0	15 ,,
		,, tusks (other than hollows, centres, and points), each exceeding 20 lbs. in weight, and hollows, centres, and points each weighing 10 lbs. and over.	,,	835 0	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.*		Rs. a.	
		MISCELLANEOUS-*contd.*			
		IVORY, unmanufactured—*contd.*			
		Elephants' tusks (other than hollows, centres and points), not less than 10 lbs. and not exceeding 20 lbs. each, and hollows, centres, and points, each weighing less than 10 lbs.	cwt.	625 0	15 per cent.
		Elephants' tusks, each less than 10 lbs. (other than hollows, centres, and points).	,,	350 0	15 ,,
		Sea-cow or moye teeth, each not less than 4 lb.	,,	275 0	15 ,,
		Sea-cow or moye teeth, each not less than 3 lb. and under 4 lb.	,,	220 0	15 ,,
		Sea-cow or moye teeth, each less than 3 lb.	,,	130 0	15 ,,
53	9	MANURES, all sorts, including animal bones and the following chemical manures:—basic slag, nitrate of ammonia, nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, kainit salts, carbo lime urea, nitrate of lime, calcium cyanamide, ammonium phosphates mineral phosphates and mineral superphosphates.	.....	.....	Free.
54	5	PRECIOUS STONES, unset and imported uncut, and Pearls, unset.	.....	...	Free.
55	83	PRECIOUS STONES, unset and imported cut. (See serial No. 54.)	.....	*Ad valorem*	15 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured-*concld.*		Rs. a/	
		MISCELLANEOUS—*concld.*			
56	10	PULP OF WOOD, RAGS and other paper-making materials.	.....	.....	Free.
57	10*a*	RUBBER STUMPS, rubber seeds and raw rubber.	.....	.....	Free.
58	84	ALL OTHER RAW MATERIALS AND PRODUCE, and articles mainly unmanufactured, not otherwise specified.*	.. ..	*Ad valorem*	15 per cent.
		III.—Articles wholly or mainly manufactured.			
		APPAREL.			
59	85	APPAREL, including drapery, boots and shoes, and military and other uniforms and accoutrements, but excluding uniforms and accoutrements exempted from duty under Serial No. 60 and articles made of gold and silver thread, and articles made of silk or silk mixtures.	.....	*Ad valorem*	15 per cent.
60	11	UNIFORMS AND ACCOUTREMENTS appertaining thereto, imported by a public servant for his personal use.	.....	.....	Free.

* Under Government of India Notification No. 4317, dated the 2nd July 1921, unmanufactured Mica is exempt from payment of import duty.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.	
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.		
		ARMS, AMMUNITION AND MILITARY STORES.				
61	42	Subject to the exemptions specified in Serial No. 64—				
		(1) Firearms, including gas and air-guns gas and air rifles, and gas and air pistols, not otherwise specified (see Serial Nos. 65 and 165).	each	.....	Rs. a. 15 0	
		(2) Barrels for the same, whether single or double.	"	.....	15 0	
		(3) Main springs and magazine springs for firearms, including gas-guns, gas rifles and gas pistols.	"	.....	5 0	or 30 per cent. *ad valorem* whichever is higher.
		(4) Gun stocks and breech blocks.	"	.....	3 0	
		(5) Revolver cylinders for each cartridge they will carry.	"	.....	2 0	
		(6) Actions (including skeleton and waster), breech bolts and their heads, cocking pieces, and locks for muzzle-loading arms.	"	.....	1 0	
		(7) Machines for making, loading or closing cartridges for rifled arms.	.....	*Ad valorem.*	30 per cent.	
		(8) Machines for capping cartridges for rifled arms.	.....	"	30 "	

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*			
		ARMS, AMMUNITION AND MILITARY STORES—*contd.*			
62	125	GUNPOWDER for cannons, rifles, guns, pistols and sporting purposes.	.....	*Ad valorem.*	30 per cent.
63	126	Subject to the exemptions specified in serial No. 64, all ARTICLES, other than those specified in serial Nos. 61, 65 and 165, which are ARMS OR PARTS OF ARMS within the meaning of the Indian Arms Act, 1878 (excluding springs used for air guns which are dutiable as hardware under serial No. 84), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cartridges for arms other than rifled arms and all other sorts of ammunition and military stores, and any articles which the Governor-General in Council may, by notification in the *Gazette of India*, declare to be ammunition or military stores for the purposes of this Act.	.....	,,	30 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		ARMS, AMMUNITION AND MILITARY STORES—*contd.*			
64	12	The following ARMS, AMMUNITION AND MILITARY STORES:—	.....	.....	Free.
		(*a*) Arms forming part of the regular equipment of a commissioned or gazetted officer in His Majesty's Service entitled to wear diplomatic, military, naval, Royal Air Force or police uniform;			
		(*b*) A revolver and an automatic pistol and ammunition for such revolver and pistol up to a maximum of 100 rounds per revolver or pistol, (*i*) when accompanying a commissioned officer of His Majesty's regular forces, or of the Indian Auxiliary Force or the Indian Territorial Force or a gazetted police officer, or (*ii*) certified by the commandant of the corps to which such officer			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		ARMS, AMMUNITION AND MILITARY STORES—*contd.* belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, or in the case of a police officer, by an Inspector-General or Commissioner of Police, to be imported by the officer for the purpose of his equipment; (*c*) Swords for presentation as army or volunteer prizes; (*d*) Arms, ammunition and military stores, imported with the sanction of the Government of India for the use of any portion of the military forces of a State in India being a unit notified in pursuance of the first Schedule to the Indian Extradition Act, 1903. (*e*) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		ARMS, AMMUNITION AND MILITARY STORES—*concld.*			
65	86A	ORNAMENTAL Arms of an obsolete pattern possessing only an antiquarian value; masonic and theatrical and fancy dress swords, provided they are virtually useless for offensive or defensive purposes; and *dahs* intended exclusively for domestic, agricultural and industrial purposes.	.....	*Ad valorem.*	15 per cent.
66	86	EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roburite, blasting tonite, and all other sorts, including detonators and blasting fuse.	.....	*Ad valorem.*	15 per cent.
		CHEMICALS, DRUGS AND MEDICINES.			
67	13	ANTI-PLAGUE SERUM ...	.....	.....	Free.
68	13A	BLEACHING PASTE AND BLEACHING POWDER.	.....	.....	Free.
69	50	COPPERAS, green ...	.....	*Ad valorem.*	2½ per cent.
		Tariff value—			
		Copperas, green, if imported in bulk	cwt.	4 0 0	2½ ,,
70	43	OPIUM and its alkaloids, and their derivatives.	seer of 80 tolas.	.....	Rs. 24 or 15 per cent. *Ad valorem* whichever is higher.
71	14	CINCHONA BARK and the alkaloids extracted therefrom including Quinine and alkaloids derived from other sources which are che-	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		CHEMICALS, DRUGS AND MEDICINES—*contd.*			
		mically identical with alkaloids extracted from cinchona bark			
72	14A	MAGNESIUM CHLORIDE		. ...	Free.
73	14B	SULPHUR	... ..	.....	,,
74	88	CHEMICALS, DRUGS AND MEDICINES, all sorts, not otherwise specified.*	... ..	*Ad valorem.*	15 per cent.
		Tariff values—			
		Alkali, Indian (sajji-khar)	cwt.	3 8 0	15 ,,
		Alum (lump)	,,	6 4 0	15 ,,
		Ammonia gas, anhydrous	lb.	0 10 0	15 ,,
		Ammonium carbonate or bicarbonate.	cwt.	25 0 0	15 ,,
		Ammonium chloride—			
		Muriate of Ammonia, crystalline.	,,	16 0 0	15 ,,
		Salammoniac, sublimed.	,,	25 0 0	15 ,,
		Other sorts, including compressed.	,,	17 8 0	15 ,,
		Arsenic (China mansil).	,,	80 0 0	15 ,,
		Calcium carbide ...	,,	16 0 0	15 ,,
		Calcium chloride ..	,,	4 4 0	15 ,,
		Carbonic acid gas ..	lbs.	0 3 0	15 ,,
		Chlorine	,,	0 4 6	15 ,,
		Copper sulphate ...	cwt.	20 0 0	15 ,,
		Epsom salts	,,	3 4 0	15 ,,
		Peppermint crystals ...	oz.	0 15 0	15 ,,
		Potassium bichromate..	cwt.	28 0 0	15 ,,
		Soda ash including calcined natural soda and manufactured sesqui-carbonates.	,,	6 0 0	15 ,,
		Soda caustic, flake ..	,,	14 0 0	15 ,,
		,, ,, powdered	,,	14 8 0	15 ,,
		,, ,, solid ...	,,	10 8 0	15 ,,
		,, crystals	,,	7 0 0	15 ,,
		Sodium bicarbonate ...	,,	7 12 0	15 ,,

* Under Government of India, Finance Department (Central Revenue), Notification No. 4, dated the 6th February 1930, calcium acetate is exempt from payment of import duty.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured - *contd.*		Rs. a.	
		CHEMICALS, DRUGS AND MEDICINES—*concld.*			
		Tariff values.—contd.			
		Sodium bichromate	cwt.	23 0	15 per cent.
		Sodium silicate (in liquid form)	,,	8 0	15 ,,
		Sodium Sulphide	,,	0	15 ,,
		Trona or natural soda, uncalcined.	,,	3 8	15 ,,
		Asafœtida (hing) ...	,,	100 0	15 ,,
		,, coarse (hingra)	,,	30 0	15 ,,
		Banslochan (bamboo camphor).	lb.	1 2	15 ,,
		Calumba root	cwt.	13 4	15 ,,
		Camphor, refined, other than powder.	lb.	1 14	15 ,,
		Camphor, powder, other than synthetic.	,,	1 10	15 ,,
		Camphor synthetic, tablets and slabs.	,,	1 13	15 ,,
		Camphor, synthetic, powder.	,,	1 6	15 ,,
		Cassia lignea	cwt.	16 0	15 ,,
		China root (chobchini), rough.	,,	19 0	15 ,,
		China root (chobchini), scraped.	,,	23 0	15 ,,
		Cubebs	,,	65 0	15 ,,
		Galangal, China ...	,,	16 8	15 ,,
		Salep	,,	245 0	15 ,,
		Storax, liquid (rose mellos or salaras).	,,	30 0	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		CONVEYANCES.			
75	142	COAL-TUBS, tipping wagons and the like conveyances designed for use on light rail track, if adapted to be worked by manual or animal labour and if made mainly of iron or steel; and component parts thereof made of iron or steel—			
		(*a*) if of British manufacture.	ton	.....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher.
		(*b*) if not of British manufacture.	,,	.....	Rs. 21 or 17 per cent. *advalorem* whichever is higher, *plus* Rs. 15 per ton.
76	87	CONVEYANCES not specified in Serial No. 75, namely, tramcars, motor-omnibuses, motor-lorries, motor-vans, passenger lifts, carriages, carts, jinrickshas, bath-chairs, perambulators, trucks, wheelbarrows, bicycles, tricycles, and all other sorts of conveyances not otherwise specified, and component parts and accessories thereof, except such parts and accessories of the motor vehicles above-mentioned as are also adapted for use as parts or accessories of motor cars, motor cycles or motor scooters (*see* Serial No. 77).	.....	*Ad valorem.*	15 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs a.	
		CONVEYANCES—*contd.*			
77	42A.	MOTOR-CARS, motor cycles, and motor-scooters, and articles (other than rubber tyres and tubes) adapted for use as parts and accessories thereof: provided that such articles as are ordinarily also used for other purposes than as parts and accessories of motor-vehicles included in this item or in Serial No. 76 shall be dutiable at the rate of duty specified for such articles.	.....	*Ad valorem.*	20 per cent.
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.			
78	15	The following AGRICULTURAL IMPLEMENTS, namely, winnowers, threshers, mowing and reaping machines, binding machines, elevators, seed and corn crushers, chaff-cutters, root-cutters, ensilage cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, hay-tedders, hay-presses, potato diggers, latex spout, spraying machines, powder flowers, white ant exterating machines beet pullers, broad cast seeders, corn pickers, corn shellers, culti-packers,	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*contd.*			
		drag scrapers, stalk cutters, huskers and shredders, potato planters, lime sowers, manure spreaders, listers, soil graders and rakes; also agricultural tractors; also component parts of these implements, machines or tractors, provided that they can be readily fitted into their proper places in the implements, machines or tractors for which they are imported and that they cannot ordinarily be used for purposes unconnected with agriculture.			
79	129	ARTICLES PLATED WITH GOLD AND SILVER excluding surgical instruments.*	.....	*Ad valorem.*	30 per cent.
80	128	CLOCKS AND WATCHES, and parts thereof.	.....	„	30 „
81	89	CUTLERY, excluding plated cutlery (*see* Serial No. 79).	.....	„	15 „

* Under Government of India, Finance Department (Central Revenues) Notification No. 18, dated the 30th March 1929, articles of imitation jewellery (including buttons and other fasteners), which consist of, or include, base metal plated with gold or silver and in which the proportion of precious metal to total metallic contents is less than 1-5 per cent., are liable to duty at 15 per cent. *ad valorem.*

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Name of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured.—*contd.*			
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*contd.*			
82	16	The following DAIRY AND POULTRY FARMING APPLIANCES, namely, cream separators, milking machines, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers, butter workers, milk bottle fillers and cappers, apparatus epecially designed for testing milk and other dairy produce, and incubators; also component parts of theseappliances, provided that they can be readily fitted into their proper places in the appliances for which they are imported, and that they cannot ordinarily be used for other than dairy and poultry farming purposes.*	.....	.....	Free.
82	90B	Domestic Refrigerators ..	.....	*Ad valorem.*	15 per cent.
83	90A	ELECTRICAL CONTROL GEAR AND TRANSMISSION GEAR, namely, switches, fuses and current-breaking devices of all sorts and descriptions, designed for use in circuits of less than ten *amperes* and at a pressure not exceeding 250 volts, and regulators for use with motors designed to con-	.....	,,	15 ,,

SCHEDULE II.—IMPORT TARIFF—*conta.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*contd.*		Rs. a.	
		sums less than 187 watts; bare or insulated copper wires and cables, any one core of which, not being one specially designed as a pilot core, has a sectional area of less than one-eightieth part of a square inch, and wires and cables of other metals of not more than equivalent conductivity; and line insulators, including also cleats, connectors, leading in tubes and the like, of types and sizes such as are ordinarily used in connection with the transmission of power for other than industrial purposes, and the fittings thereof.			
84	90	HARDWARE, IRONMONGERY AND TOOLS, all sorts, not otherwise specified.	.....	*Ad valorem.*	15 per cent.
		Tariff value— Crown corks	gross.	0 11 0	15 ,,
85	17	INSTRUMENTS, APPARATUS AND APPLIANCES, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.	.....	.....	Free

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*concld.*		Rs. a	
86	130	MUSICAL INSTRUMENTS and parts thereof.	.....	*Ad valorem.*	30 per cent.
87	59	TELEGRAPHIC INSTRUMENTS AND APPARATUS, and parts thereof imported by, or under the orders of, a Railway Adminstration.	.....	,,	10 ,,
88	18	WATER-LIFTS, SUGAR-MILLS, SUGAR CENTRIFUGAL SUGAR PUG MILLS OIL-PRESSES, and parts thereof, when constructed so that they can be worked by manual or animal power and pans for boiling Sugar Cane Juice.	.....	.....	Free.
89	91	All other sorts of IMPLEMENTS, INSTRUMENTS, APPARATUS AND APPLIANCES, (including plated surgical instruments and parts thereof, not otherwise specified.*	.....	*Ad valorem,*	15 per cent.
		DYES AND COLOURS.			
90	14C	DYES DERIVED from coal-tar and coal-tar derivatives used in any dyeing process.	.....	.....	Free.

* Under Government of India, Finance Department (Central Revenues) Notification No. 11, dated the 5th April 1930, (*a*) apparatus designed solely for the reception of broadcast wireless, and such component parts of apparatus for wireless telegraphy or telephony as can be used as parts of apparatus for the reception of broadcast wireless, are liable to duty at 12½ per cent. *ad valorem*; and (*b*) other apparatus for wireless telegraphy or telephony and other component parts thereof are liable to duty at 2½ per cent. *ad valorem*; provided that nothing shall be deemed to be a component part of apparatus for wireless telegraphy or telephony for the purpose of this Notification unless it is essential for the working of such apparatus and has been given for that purpose some special shape or quality that would not be essential for its use for any other purpose.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		DYES AND COLOURS—*contd.*			
91	92	DYEING AND TANNING SUBSTANCES all sorts NOT OTHERWISE SPECIFIED AND PAINTS AND COLOURS and painters' materials, all sorts.	...	*Ad valorem.*	15 per cent.
		Tariff values—			
		Cochineal	lb.	2 4	15 per cent.
		Gallnuts, Persian ...	cwt.	36 0	15 ,,
		Gamboge	lb.	2 8	15 ,,
		Turmeric	cwt.	25 0	15 ,,
		Vermilion, Canton ...	Box of 90 bundles.	260 0	15 ,,
		FURNITURE, CABINETWARE AND MANUFACTURES OF WOOD.			
92	93	FURNITURE, CABINETWARE and all other manufactures of wood not otherwise specified.	.....	*Ad valorem.*	15 per cent.
		GLASSWARE AND EARTHENWARE.			
93	94	GLASS AND GLASSWARE, lacquered ware, earthenware, china and porcelain; all sorts, except glass bangles and beads and false pearls (*see* Serial No. 129A.)	.....	,,	15 per cent.
		Tariff values—			
		Aerated water bottles, empty—			
		Codd's pattern—			
		Under 10 ozs. ...	gross.	28 0	15 per cent.
		10 ozs.	,,	29 0	15 ,,
		Over 10 ozs.	,,	32 0	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		GLASSWARE AND EARTHENWARE—*contd.*			
		Crown cork pattern—			
		7 ozs. and under ...	gross.	17 0	15 per cent.
		Over 7 ozs. upto and including 10 ozs.	„	19 0	15 „
*		Over 10 ozs.	„	22 0	15 „
		HIDES AND SKINS AND LEATHER.			
95	95	HIDES AND SKINS not otherwise specified, LEATHER AND LEATHER MANUFACTURES, all sorts, not otherwise specified.	.....	*Ad valorem*	15 „
		MACHINERY.			
96	18A	MACHINERY, namely, such of the following articles as are not otherwise specified :—	.....	.....	Free
		(1) prime-movers, boilers, locomotive engines and tenders for the same, portable engines (including power-driven road rollers, fire engines and tractors), and other machines in which the prime-mover is not separable from the operative parts ;			
		(2) machines and sets of machines to be worked by electric, steam, water, fire or other power, not being manual or animal			

* There is no entry bearing Serial No. 94.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* MACHINERY—*contd.*		Rs a. p.	
		labour, or which, before being brought into use require to be fixed with reference to other moving parts;			
		(3) apparatus and appliances, not to be operated by manual or animal labour, which are designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose ;			
		(4) control gear, self-acting or otherwise, and transmission-gear designed for use with any machinery above specified, including belting of all materials(other than cotton, hair and canvas ply) and driving chains, but excluding driving ropes not made of cotton ;			
		(5) bare hard-drawn electrolytic copper wires and cables, and other electrical wires and cables, insulated or not; and poles, troughs, conduits and insulators designed			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		MACHINERY—*contd.*			
		as parts of a transmission system, and the fittings thereof.			
		Note.—The term "industrial system" used in sub-clause (3) means an installation designed to be employed directly in the performance of any process or series of processes necessary for the manufacture, production or extraction of any commodity.			
97	18B	The following textile machinery and apparatus by whatever power operated, namely :—Healds, heald cords and heald knitting needles; reeds and shuttles; warp and weft preparation machinery and looms ; bobbins and pins; dobbies; Jacquard machines; Jacquard harness linen cords; Jacquard cards; punching plates for Jacquard cords; warping mills; multiple box sleys; solid border sleys; tape sleys; swivel sleys; tape looms; wool carding machines; wool spinning machines ; hosiery machinery ; coir mat shearing machines; coir fibre willowing	.....	.....	Free

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
				Rs a. p.	
		III.—Articles wholly or mainly manufactured—*contd.*			
		MACHINERY—*contd.*			
		machines; heald knitting machines; dobby cards; lattices and lags for dobbies; wooden winders; silk looms; silk throwing and reeling machines; cotton yarn reeling machines; sizing machines; doubling machines; silk twisting machines; cone winding machines; piano card cutting machines; harness building frames; card lacing frames; drawing and denting hooks; sewing thread balls making machines; cumbli finishing machinery; hank-boilers; cotton carding and spinning machines; mail eyes; lingoes; comber boards and comber board frames; take-up motions; temples and pickers; picking bands; picking sticks; printing machines; roller cloth; clearer cloth; sizing flannel and roller skins.			
98	180	PRINTING AND LITHOGRAPHIC MATERIAL, namely, presses, lithographic plates, composing sticks, chases, imposing tables, lithographic stones,	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III —Articles wholly or mainly manufactured—*contd.* MACHINERY,—*contd.* stereo blocks, wood blocks, half-tone blocks, electrotype blocks, process blocks and highly polished copper or zinc sheets specially prepared for making process blocks, roller moulds, roller frames and stocks, roller composition, lithographic naprollers, standing screw and hot presses, perforating machines, gold blocking presses, galley presses, proof presses; arming presses, copper plate printing presses, rolling presses, ruling machines, ruling pen making machines, lead cutters, rule cutters, slug cutters, type casting machines, type setting and casting machines, paper in rolls with sides perforation to be used after further perforation for type casting, rule bending machines, rule mitreing machines, bronzing machines, stereotyping apparatus, paper folding machines, paging machines and clarified liquid glue but excluding ink and paper.		Rs. a. p.	
99	18D	COMPONENT PARTS OF MACHINERY, as defined in Serial Nos. 96, 97 & 98, namely, such parts only as are essential	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		MACHINERY—*contd.*			
		for the working of the machine or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose;			
		Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the machine to which they belong if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.			
99A	43A	Cotton, hair and canvas ply belting for machinery.	.....	*Ad valorem.*	5 per cent.
99B	43B	Rubber-Insulated Copper Wires and Cables, no core of which other than one specially designed as a pilot care, has a sectional area of less than one-eightieth part of a square inch, whether made with any additional insulating or covering material or not.	.....		5 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		MACHINERY—*concld.*			
100	96	MACHINERY and component parts thereof, meaning machines or parts of machines to be worked by manual or animal labour, not otherwise specified and any machines (except such as are designed to be used exclusively in industrial processes) which require for their operation less than one-quarter of one brake-horse-power.	.....	*Ad valorem.*	15 per cent.
		METALS, IRON AND STEEL.			
101*a*	60	IRON ALLOYS	.....	,,	10 per cent.
101*b*	143	IRON ANGLE, channel and tee—			
		(*a*) fabricated, all qualities—			
		(i) of British manufacture.	ton.	.....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher.
		(ii) not of British manufacture.	,,	.....	,, ,, *plus* Rs. 15 per ton.
		(*b*) not fabricated kinds other than galvanized, tinned or lead-coated and other than Crown or superior qualities—			
		(i) of British manufacture,	,,	.....	Rs. 19
		(ii) not of British manufacture.	,,	.....	Rs. 30.
101*c*	60	IRON ANGLE, channel and tee, not otherwise specified (*see* Serial No. 101*b*) *Tariff values*— Angle, channel and tee—	.....	*Ad valorem.*	10 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* METALS, IRON AND STEEL—*contd.*		Rs. a. p.	
		Crown and superior qualities, not fabricated.	ton.	200 0 0	10 per cent
		Other kinds, not fabricated, if galvanized, tinned or lead-coated.	,,	200 0 0	10 ,,
101*d*	144	IRON, common bar not galvanized, tinned or lead-coated if not of any shape and dimension specified in clause (*a*) or clause (*c*) of Serial No. 102*c*—			
		(i) of British manufacture.	ton.	. ...	Rs. 26.
		(ii) not of British manufacture.	,,	.....	Rs. 37.
101*e*	60	IRON bar and rod not otherwise specified (*see* Serial No. 101*d*).	.....	*Ad valorem.*	10 per cent.
		Tariff values—			
		Bar and rod—			
		Qualities superior to Grade A of the British Engineering Standard Association.	ton.	350 0 0	10 ,,
		Grade A of the British Engineering Standard Association and Crown quality and intermediate qualities—			
		Over ½ inch in diameter or thickness.	,,	190 0 0	10 ,,
		½ inch and under in diameter or thickness.	,,	220 0 0	10 ,,
		Common, if galvanized, tinned or lead-coated.	,,	200 0 0	10 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Name of Articles.	Per	Tariff Values.	Duty.
				Rs. a. p.	
		III.—Articles wholly or mainly manufactured—*contd.*			
		METALS, IRON AND STEEL—*contd.*			
101*f*	60	IRON, pig	.....	*Ad valorem*	10 per cent.
		Tariff value—			
		Iron, pig	ton.	73 0 0	10 „
101*g*	60	IRON rice bowls	.....	*Ad valorem*	10 „
		Tariff value—			
		Iron rice bowls ...	cwt.	19 0 0	10 „
102*a*	62	STEEL, angle and tee if galvanized, tinned or lead-coated.	.....	*Ad valorem*	10 „
		Tariff value—			
		Angle and tee, if galvanized, tinned or lead-coated, not fabricated.	ton.	205 0 0	10 „
102*b*	151	STEEL, angle and tee, not otherwise specified (*see* Serial No. 102*a*) and beam, channel, zed, trough and piling—			
		(*a*) fabricated—			
		(i) of British manufacture.	„	.....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher.
		(ii) not of British manufacture.	„	.....	„ „ *plus* Rs. 15 per ton.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		METALS, IRON AND STEEL—*contd.*			
		(*b*) not fabricated—			
		(i) of British manufacture.	ton.	....	Rs. 19.
		(ii) not of British manufacture.	,,	.....	Rs. 30.
102*c*	62	STEEL, bar and rod, the following kinds—	.....	*Ad valorem.*	10 per cent.
		(*a*) shapes specially designed for the reinforcement of concrete, if the smallest dimension is under $\frac{1}{2}$ inch;			
		(*b*) all shapes and sizes, if—			
		(i) of alloy, crucible, shear, blister or tub steel, or			
		(ii) galvanized or coated with other metals, or			
		(iii) planished or polished, including bright steel shafting;			
		(*c*) other qualities, if of any of the following shapes and sizes—			
		(i) rounds not over $\frac{1}{16}$ inch diameter,			
		(ii) squares not over $\frac{1}{16}$ inch side,			
		(iii) flats, if under 1 inch wide and not over $\frac{1}{8}$ inch thick,			
		(iv) flats not under 8 inches wide and not over $\frac{1}{8}$ inch thick,			
		(v) ovals, if the dimension of the major axis is not less than twice that of the minor axis,			
		(vi) all other shapes, any size.			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		METALS, IRON AND STEEL—*contd.*			
		Tariff values—			
		Bar and rod—			
		Galvanized or coated with other metals, all shapes and sizes.	ton	205 0 5	10 per cent.
		Planished or polished, including bright steel shafting, all shapes and sizes.	„	215 0 0	10 „
102*d*	152	STEEL, bar and rod, not otherwise specified (*see* Serial No. 102*c*)—			
		(i) of British manufacture.	„	.....	Rs. 26.
		(ii) not of British manufacture.	„	.....	Rs. 37.
102*e*	62	STEEL (other than bars), alloys, crucible, shear, blister and tub.	.....	*Ad valorem.*	10 per cent.
102*f*	62	STEEL (other than bars), made for springs and cutting tools by any process.	.....	„	10 „
102*g*	62	STEEL, ingots, blooms and billets, and slabs of a thickness of 1½ inches or more.	.....		10 „
102*h*	153	STEEL STRUCTURES, fabricated partially or wholly, not otherwise specified, if made mainly or wholly of steel bars, sections, plates or sheets, for the construction of buildings, bridges, tanks, well curbs, trestles, towers and similar structures or for parts thereof, but not including builders' hardware (*see* Serial No. 84) or any of the articles			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
				Rs. a. p.	
		III.—Articles wholly or mainly manufactured—*contd.*			
		METALS, IRON AND STEEL—*contd.*			
		specified in Serial Nos. 76, 96, 99 or 159—			
		(i) of British manufacture.	ton.	.....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher.
		(ii) not of British manufacture.	,,	.....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher *plus* Rs. 15 per ton.
102	154	STEEL, tinplates and tinned sheets, including tin taggers, and cuttings of such plates, sheets or taggers.	,,	.....	Rs. 48.
103*a*	61	IRON or Steel anchors and cables.	.....	*Ad valorem.*	10 per cent
103*b*	145	IRON or Steel bolts and nuts, including hook-bolts and nuts for roofing.	cwt.	.....	Rs. 2.
103*c*	61	IRON or Steel expanded metal.	.....	*Ad valorem*	10 per cent.
103*d*	61	IRON or Steel hoops and strips.	.....	,,	10 ,,
*					
103*f*	61	IRON or Steel nails, rivets and washers, all sorts.	.....	,,	10 ,,
		Tariff values.			
		Nails, rivets and washers—			
		Nails, wire, including French.	cwt	8 8 0	10 ,,
		Nails, rose, deck and flat-headed.	,,	16 8 0	10 ,,
		Nails, bullock and horse-shoe.	,,	40 0 0	10 ,,
		Panel pins, 16 gauge and smaller.	,,	12 0 0	10 ,,
		Rivets, boilermakers' or structural, if black.	,,	10 0 0	10 ,,
		Washers, black, structural.	,,	10 0 0	10 ,,

* There is no entry bearing Serial No. 103*e*.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* METALS, IRON AND STEEL—*contd.*		Rs. a.	
103*g*	146	IRON or Steel pipes and tubes and fitting therefor, if rivetted or otherwise built up of plates or sheets—			
		(*a*) galvanized ..	ton.	.....	Rs. 33 or 17 per cent. *ad valorem* whichever is higher.
		(*b*) not galvanized—			
		(i) not under ⅛ inch thick—			
		of British manufacture.	,,	.....	Rs. 21 or 17 per cent. *ad valorem* whichever is higher.
		not of British manufacture.	,,	.....	Rs. 21 or 17 per cent *ad valorem* whichever is higher *plus* Rs. 15 per ton.
		(ii) under ⅛ inch thick—			
		of British manufacture.	,,	.....	Rs. 39 or 17 per cent. *ad valorem* whichever is higher.
		not of British manufacture.	,,	.....	Rs. 39 or 17 per cent. *ad valorem* whichever is higher *plus* Rs. 26 per ton.
103*h*	61	IRON or Steel pipes and tubes; also fittings therefor, that is to say, bends, boots, elbows, tees, sockets, flanges, plugs, valves, cocks and the like, excluding pipes, tubes and fittings therefor otherwise specified (*see* Serial No. 103*g*).	.....	*Ad valorem.*	10 per cent

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, IRON AND STEEL—*contd.*			
103*i*	147	IRON or Steel plates or sheets (including cuttings, discs and circles) not under ⅛ inch thick and not of cast iron—			
		(*a*) fabricated, all qualities—			
		(i) of British manufacture.	ton.	....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher.
		(ii) not of British manufacture.	,,	.....	Rs 21 or 17 per cent *ad valorem* whichever is higher *plus* Rs. 15 per ton.
		(*b*) not fabricated, chequered and ship, tank, bridge and common qualities—			
		(i) of British manufacture.	,,	.....	Rs. 20.
		(ii) not of British manufacture.	,,	.....	Rs 36.
103*j*	61	IRON or Steel plates and sheets (including cuttings, discs and circles) not under ⅛ inch thick, not otherwise specified (*see* Serial Nos. 102*h*, 102*i*, 103*g*, and 103*i*), whether fabricated or not.	...	*Ad valorem.*	10 per cent.
		Tariff values.—			
		Plates and sheets (including cuttings, discs and circles) not under ⅛ inch thick—			
		Boiler fire-box and special qualities, not fabricated.	ton	240 0	10 ,,
		Galvanized, plain, not fabricated.	,,	200 0	10 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, IRON AND STEEL—*contd.*			
103*k*	61	IRON or Steel sheets (including cuttings, discs and circles) under ⅛ inch thick, whether fabricated or not, if coated with metals other than tin or zinc.	.....	*Ad valorem.*	10 per cent
103*l*	148	IRON or Steel sheets (including cuttings, discs and circles) under ⅛ inch thick—.			
		(*a*) fabricated—			
		(i) galvanized ...	ton.	.....	Rs. 33 or 17 per cent. *ad valorem*, whichever is higher.
		(ii) all other sorts not otherwise specified (*see* Serial No. 103*k*)—			
		of British manufacture.	,,	.....	Rs. 39 or 17 per cent, *ad valorem* whichever is higher.
		not of British manufacture.	,,	.....	Rs. 39 or 17 per cent. *ad valorem* whichever is higher *plus* Rs. 26 per ton.
		(*b*) not fabricated—			
		(i) galvanized ...	,,	.....	Rs. 30.
		(ii) all other sorts not otherwise specified (see Serial Nos. 102*i* and 103*k*)—			
		of British manufacture.	,,	.....	Rs. 35.
		not of British manufacture.	,,	.....	Rs. 59.
103*m*	150	IRON or Steel Railway Track material—			
		A. Rails (including tramway rails the heads of which are not grooved)—			
		(*a*) (i) 30 lbs. per yard and over.	,,	.....	Rs. 13.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, IRON AND STEEL—*contd.*			
		(ii) fish-plates therefor.	ton.	.....	Rs. 6 or 10 per cent. *ad valorem* which ever is higher
		(*b*) under 30 lbs. per yard and fish-plates, therefor—			
		if of British manufacture.	„	.....	Rs. 26.
		if not of British manufacture.	„	.....	Rs. 37.
		B. Switches and crossings and the like materials not made of alloy steel, including switches and crossings and the like materials for tramway rails the heads of which are not grooved—			
		(i) for rails 30 lbs. per yard and over.	„	.....	Rs. 14 or 17 per cent. *ad valorem* whichever is higher.
		(ii) for rails under 30 lbs. per yard—			
		of British manufacture.	„	.....	Rs. 29 or 17 per cent. *ad valorem* whichever is higher.
		not of British manufacture.	„	.....	Rs. 29 or 17 per cent. *ad valorem* whichever is higher *plus* Rs. 12 per ton.
		C. Sleepers, other than cast iron, and keys and distance pieces and the like for use with such sleepers.	„	.....	Rs. 10 or 10 per cent. *ad valorem* whichever is higher.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, IRON AND STEEL—*contd.*			
		D. Spikes any tie-bars—			
		of British Manufactures.	ton.	.....	Rs. 26.
		not of British Manufacture.	,,	.....	Rs. 37.
103*n*	61	Iron or Steel Railway track material not otherwise specified (*see* Serial Nos. 103*m* and 117) including bearing plates, cast iron sleepers and fastenings therefor, and lever-boxes.	.....	*Ad valorem.*	10 per cent.
*					
103*p*	61	Iron or Steel Tramway track material not otherwise specified (*see* Serial No. 103*m*) including rails, fish-plates, tie-bars, switches, crossings and the like materials of shapes and sizes specially adapted for tramway tracks.	.....	,,	10 ,,
103*q*	61	IRON or Steel wire, including fencing-wire and wire-rope, but excluding wire-netting.	.....	,,	10 ,,
*					
103*s*	61	IRON or Steel (other than bar or rod) specially designed for the reinforcement of concrete.	.....	,,	10 ,,
103*t*	149A	IRON or Steel, the original material (but not including machinery) of any ship or other vessel intended for inland or harbour navigation which has been assembled abroad, taken to pieces and shipped for reassembly in India.	ton.	.....	Rs. 23 or 10 per cent. *ad valorem*, whichever is higher.

* There are no entries bearing Serial Nos. 103*o* and 103*r*.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuers.	Duty.
		III—Articles wholly or mainly manufactured—*contd.* METALS, IRON AND STEEL—*concld.*		Rs. a. p.	
		Provided that articles dutiable under this item shall not be deemed to be dutiable under any other item.			
104	97	All sorts of Iron and Steel and manufactures thereof, not otherwise specified	.....	*Ad valorem.*	15 per cent.
		Tariff values.—			
		IRON AND STEEL CANS OR DRUMS—			
		When Imported containing kerosene and motor spirit namely:—			
		Cans, tinned, of four gallons capacity.	can.	0 8 0	15 „
		Cans or drums, not tinned, of two gallons capacity—			
		(*a*) with faucet caps.	can or drum	1 8 0	15 „
		(*b*) ordinary ...	„	0 6 0	15 „
		Drums of four gallons capacity—			
		(*a*) with faucet caps.	drum	2 3 0	15 „
		(*b*) ordinary ...	„	1 8 0	15 „
		METALS, OTHER THAN IRON AND STEEL.			
105	19	CURRENT COIN of the Government of India.	.....	.....	Free.
106	20	GOLD BULLION and coin and gold sheets and plates which have undergone no process of manufactue subsequent to rolling.	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* METALS, OTHER THAN IRON AND STEEL—*contd.*		Rs. a. p.	
107	131	GOLD PLATE, GOLD THREAD AND WIRE, gold leaf and GOLD MANUFACTURES, all sorts not otherwise specified.	.....	*Ad valorem*	30 per cent.
107C	42 BB	SILVER BULLION AND COIN not otherwise specified and silver sheets and plates which have undergone no process of manufacture subsequent to rolling.	Ounce.	.....	Four annas.
108	43 BBB	SILVER PLATE, SILVER THREAD and WIRE (including so called gold thread and wire mainly made of silver) silver leaf and SILVER MANUFACTURES, all sorts not otherwise specified.	.....	„	38 „
109	39A	TIN, block	ton.	.....	Rs. 250.
110	20A	ZINC, unwrought, including cakes, ingots, tiles (other than boiler tiles), hard or soft slabs and plates, dust, dross and ashes; and broken zinc.	...	.....	Free.
111	98	ALL SORTS OF METALS OTHER THAN IRON AND STEEL, and manufactures thereof, not otherwise specified.	.....	*Ad valorem.*	15 per cent.
		Tariff values—			
		Aluminium circles ...	lb	0 11 0	15 „
		„ sheets, plain	„	0 10 3	15 „
		Brass, patent or yellow metal sheets and sheathing, weighing 1 lb. or above per square foot, and braziers and plates.	cwt.	48 0 0	15 „
		„ patent or yellow metal (including gunmetal) ingots.	„	36 0 0	15 „

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		METALS, OTHER THAN IRON AND STEEL—*concld.*			
		Tariff Values—contd.			
		Brass, patent or yellow metal, (including gunmetal), old.	cwt.	28 0 0	15 per cent.
		Copper, braziers, sheets, plates and sheathing.	„	58 0 0	15 „
		Copper, old	„	36 0 0	15 „
		Copper pigs, tiles, ingots, cakes, bricks and slabs.	„	55 0 0	15 „
		Copper, China, white, copperware.	lb.	3 0 0	15 „
		Copper, foil or dankpana, plain, white, 10 to 11 in. × 4 to 5 in.	hundred leaves.	1 8 0	15 „
		Copper, foil or dankpana, plain, coloured, 10 to 11 in. × 4 to 5 in.	„	1 8 0	15 „
		Lead, pig	cwt	18 0 0	15 „
		Quicksilver	lb.	4 0 0	15 „
		PAPER, PASTEBOARD, AND STATIONERY.			
112	99	PAPER AND ARTICLES MADE OF PAPER AND PAPIER MACHE, PASTEBOARD, MILLBOARD, AND CARDBOARD, all sorts, and STATIONERY, including drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also wastepaper and old newspapers for packing, but excluding trade catalogues and advertising circulars	.....	*Ad valorem*	15 „

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs a. p.	
		PAPER, PASTEBOARD AND STATIONERY —*contd.*			
		imported by packet, book, or parcel post and postage stamps whether used or unused and paper money and paper and stationery otherwise specified.			
		Tariff values—			
		Old newspapers in bales and bags.	cwt.	4 12 0	15 per cent.
		Printing paper (excluding chrome, marble, flint, poster and stereo) in which the mechanical wood pulp amounts to not less than 65 per cent. of the fibre content, glazed or unglazed, white or grey.	lb.	0 2 0	15 „
		Packing and wrapping paper—			
		Machine-glazed pressings.	„	0 2 3	15 „
		Manilla, machine glazed or unglazed, and sulphite envelope.	„	0 2 6	15 „
		Kraft and imitation kraft.	„	0 2 6	15 „
		Strawboards	cwt.	6 4 0	15 „
113	155	Printing paper (excluding chrome, marble, flint, poster and stereo), all sorts which contain no mechanical wood pulp or in which the mechanical wood pulp amounts to less than 65 per cent. of the fibre content.	lb.	.....	One anna

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* PAPER, PASTEBOARD AND STATIONERY —*concld.*		Rs. a. p.	
114	156	Writing Paper—			
		(*a*) Ruled or printed forms (including letter paper with printed headings) and account and manuscript books and the binding thereof.	lb.	.....	One anna or 15 per cent. *ad valorem* whichever is higher.
		(*b*) All other sorts ...	,,	.....	One anna.
115	21	TRADE CATALOGUES AND ADVERTISING CIRCULARS imported by packet, book, or parcel post.	.....	.....	Free.
116	21A	POSTAGE STAMPS, whether used or unused.	.....	.....	Free.
116a	21B	Paper money	.....	.....	Free.
		RAILWAY PLANT AND ROLLING STOCK.			
117	63	RAILWAY materials for permanent-way and rolling-stock, namely, Sleepers other than iron and steel, and fastenings therefor; bearing plates, fish-bolts and nuts, chairs, interlocking apparatus, brake-gear, shunting skids, couplings and springs, signals, turn-tables, weigh-bridges, carriages, wagons, traversers, rail removers, scooters, trollies, trucks, switches, crossings, and the like materials made of alloy steel; also cranes, water cranes and water tanks,	.....	*Ad valorem*	10 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. of the Statutory Schedule	Names of Articles.	Per.	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		RAILWAY PLANT AND ROLLING STOCK.—*contd.* when imported by, or under the orders of a railway administration: Provided that for the purpose of this entry "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a State in India and also such tramways as the Governor-General in Council may, by notification in the *Gazette of India*, specifically include therein. Provided also that articles of machinery as defined in Serial No. 96 or No. 99 shall not be deemed to be included hereunder.			
118	63A	COMPONENT PARTS OF RAILWAY MATERIALS, as defined in serial No 117, namely, such parts only as are essential for the working of railways and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose: Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the	.....	*Ad valorem*	10 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		RAILWAY PLANT AND ROLLING STOCK—*concld.*			
		railway material to which they belong, if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.			
		YARNS AND TEXTILE FABRICS.			
119	43C	Artificial silk yarn and thread.	.....	*Ad valorem*	7½ per cent.
120	156A	COTTON PIECE-GOODS (other than fents of not more than nine yards in length)—			
		(*a*) plain grey, that is, not bleached or dyed in the piece, if imported in pieces which either are without woven headings or contain any length of more than nine yards which is not divided by transverse woven headings—			
		(i) of British manufacture.	.....	,,	15 per cent. or 3½ annas per pound, whichever is higher.
		(ii) not of British manufacture.	.....	,,	20 per cent. or 3½ annas per pound, whichever is higher.
		(*b*) others—			
		(i) of British manufacture.	.....	,,	15 per cent.
		(ii) not of British Britisb manufacture	.....	,,	20 per cent.
121	44	COTTON TWIST AND YARN and COTTON SEWING OR DARNING THREAD.	.....	,,	5 per cent. or 1½ annas per lb. whichever is higher.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* YARNS AND TEXTILE FABRICS—*contd.*		Rs. a.	
122	22	SECOND-HAND OR USED GUNNY BAGS OR CLOTH made of jute.	.. ..	.....	Free.
122*a*	45B	Yarn (excluding cotton yarn) such as is ordinarily used for the manufacture of belting for machinery.	.....	*Ad valorem*	5 per cent.
123	100	YARNS AND TEXTILE FABRICS, that is to say:— Cotton thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified. Flax, twist and yarn, and manufactures of flax. Haberdashery and millinery, excluding articles made of silk and silk mixtures. Hemp, manufactures. Hosiery, excluding articles made of silk Jute, twist and yarn, and jute manufactures, excluding second-hand or used gunny bags or cloth. Silk yarn, noils and warps, and silk thread. Woollen yarn, knitting wool, and other manufactures of wool, including felt. All other sorts of yarns and textile fabrics, not otherwise specified.	.....	"	15 per cent

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		YARNS AND TEXTILE FABRICS—*contd.*			
124	100A	SILK goods used or required for medical purposes, namely:—silk ligatures; elastic silk hosiery, elbow pieces, thigh pieces, knee caps, leggings, socks, anklets stockings, suspensory bandages, silk abdominal belts, silkweb, catheter tubes and oiled silk.	.....	*Ad valorem*	15 per cent.
125	45A	SILK mixtures, that is to say- (*a*) fabrics composed in part of some other textile than silk and in which any portion either of the warp or of the weft but not of both in silk; (*b*) fabrics not being silk on which silk is superimposed such as embroidered fabrics; (*c*) articles made from such fabrics and not otherwise specified (*see* Serial No. 124). *N.B.*—For tariff values under this item, *see* those marked with an asterisk (*)under Serial No. 126 below.	.....	"	20 "
126	134	SILK piece-goods, and other manufactures of silk not otherwise specified (*see* Serial No. 124 and 125).	.....	"	30 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		YARNS AND TEXTILE FABRICS—*contd.*			
		Tariff values—			
		Silk piece-goods (white or coloured, plain or figured, all lengths and all widths) from Japan and China (including Hongkong)—			
		Japan—			
		Paj, all kinds including Habutai, Thama, Junken and Nankin, and including striped, printed, woven so-called (*i.e.*, swivel weave-work or Khakho embroidered), embossed and pine-apples but excluding all kinds of Shioji or Shin Paj.	lb.	17 4	
		Satins, Taffetas, and Kohakus, all kinds, including striped printed, woven, so-called (*i.e.*, swivel weave-work or Khakho embroidered), and embossed.	,,	20 8	
		Twill, all kinds ...	,,	20 0	
		Jarina (gold embroidered).	,,	22 8	
		Fugi and Boseki, all kinds.	,,	9 4	
		Fancies, printed and woven, so-called (*i.e.*, swivel	,,	23 8	

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		YARNS AND TEXTILE FABRICS—*concld.*			
		Japan—concld.			
		weave-work or Khakho embroidered), including Georgettes, crepes, ninons, gauzes, and all kinds of Shioji or Shin Paj.			
		Spun crepe, all kinds.	lb.	17 4	
		Silk embroideries and silk embroidered piece-goods, excluding Burmese scarves.	,,	38 0	
		Shawls, dhuties handkerchiefs, hosiery, mufflers and scarves, excluding Burmese scarves.	,,	30 0	
		Dupettas and China Silk patkas.	,,	16 0	
		Burmese scarves—			
		(*a*) Paj or Habutai	,,	33 0	
		(*b*) Other kinds ...	,,	88 0	
		*Cotton and silk mixed satins, embroidered.	,,	14 0	
		*Cotton and silk mixed satins, other kinds.	,,	8 0	
		Cotton and silk mixed hosiery.	,,	28 0	
		*Cotton and silk mixed Fugi and Boseki, all kinds.	,,	7 4	
		Silk Fents	,,	7 0	

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		China (including Hongkong but excluding Canton)—			
		Honans, all kinds, and patkas.	lb.	8 0	
		Shantungs, and Tussores, all kinds, including patkas.	,,	6 8	
		Corded, all kinds, excepting white cords.	,,	4 4	
		White cords, all kinds.	,,	9 12	
		Crepe, gauze, and paj, all kinds.	,,	18 8	
		Satins and fancies, all kinds, including loongies and stripes, Taffetas and Pagris, all kinds.	,,	16 8	
		Fugi and Boseki, all kinds.	,,	9 4	
		N.B.—The tariff values marked with an asterisk (*) are also applicable to silk mixtures under Serial No. 125 above.			
		MISCELLANEOUS.			
127	53	AEROPLANES, aeroplane parts, aeroplane engines, aeroplane engine parts and rubber tyres and tubes used exclusively for aeroplanes.	.....	*Ad valorem.*	2½ per cent.
128	23	ART, the following works of :—(1) statutary and pictures intended to be put up for the public benefit in a public place and (2) memorials of a public character intended to be put up in a public place, including the materials used or to be used in their construction, whether worked or not.	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		MISCELLANEOUS—*contd.*			
129	101	ART, works of, excluding those specified in Serial No. 128 and Serial No. 155.	.....	*Ad valorem.*	15 per cent.
129	134	BANGLES, BEADS AND FALSE PEARLS	.....	,,	30 ,,
		Tariff values—			
		Celluloid bangles—			
		Celluloid, plain, flat, with border and without border and grooved but including double border.	doz. pairs	1 2 0	30 ,,
		Celluloid (rubber) rings excluding coils.	,,	0 4 0	30 ,,
		Celluloid, zigzag, all colours.	,,	0 4 0	30 ,,
		Glass Bangles—			
		China—			
		Nimuchi and pasalal	100 pairs	2 0 0	30 ,,
		Bracelet, Jadi and fancy, all kinds.	,,	4 0 0	30 ,,
		Rajawarakh, all kinds	,,	6 12 0	30 ,,
		Japan—			
		Reshmi or lustre all Colours—			
		Fancy (including all kinds of Vakmel or zigzag)	doz. pairs.	0 2 0	30 ,,
		All others	,,	0 1 0	30 ,,
		Hollow or tube, all colours.	,,	0 2 6	30 ,,
		Sonerikada (golbala)—	,,	1 0 0	30 ,,
		Containing gold in their composition.			
		All others	,,	0 2 9	30 ,,
130	24	BOOKS, printed, including covers for printed books, maps, charts and plans, proofs, music manuscripts, and illustrations specially made for binding in books.	.....	.....	Free.
131	102	BRUSHES AND BROOMS ..	.....	*Ad valorem.*	15 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* MISCELLANEOUS—*contd.*		Rs. a. p.	
132	103	BUILDING AND ENGINEERING MATERIALS, including asphalt, bricks, cement (excluding Portland cement other than white Portland cement), chalk and lime, clay, pipes of earthenware, tiles, firebricks not being component parts of any article included in Serial No. 96 or No. 117, and all other sorts of building and engineering materials not otherwise specified including bitumen and other insulating materials.	.....	*Ad valorem.*	15 per cent.
133	104	CANDLES	.....	,,	15 per cent.
134	8A	China clay	.....	...	Free.
135	105	CINEMATOGRAPH FILMS... *Tariff values*—	.....	*Ad valorem.*	15 per cent.
		Exposed standard positive films, new or used.	foot.	0 4 6	15 ,,
136	106	CORDAGE AND ROPE AND TWINE OF VEGETABLE FIBRE, not otherwise specified. *Tariff value*—	.....	*Ad valorem*	15 ,,
		Coir yarn	cwt.	13 0 0	15 ,,
137	106 A	FIREWORKS specially prepared as danger or distress lights for the use of ships.	.....	*Ad valorem.*	15 ,,
138	135	FIREWORKS not otherwise specified (*see* Serial No. 137).	.....	,,	30 ,,
139	107	FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing, and other vessels.	.....	,,	15 ,,
140	136	IVORY, manufactured not otherwise specified.	.....	,,	30 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* MISCELLANEOUS—*contd.*		Rs. a. p.	
141	137	JEWELLERY AND JEWELS*	.....	*Ad valorem.*	30 per cent.
141A	24A	Light Ships	.....	.....	Free.
142	157	MATCHES :—			Rs. a. p.
		(1) In boxes containing on the average not more than 100 matches.	gross of boxes.	.....	1 8 0
		(2) In boxes containing on the average more than 100 matches.	For every 25 matches or fraction thereof in each box, per gross of boxes.	.....	0 6 0
143	158	UNDIPPED SPLINTS such as are ordinarily used for match making.	lb.	.....	0 4 6
144	159	VENEERS such as are ordinarily used for making boxes, including boxes and parts of boxes made of such veneers.	,,	.....	0 6 0
145	108	MATS AND MATTING ...	.....	*Ad valorem.*	15 per cent.
146	109	OIL CAKES	.....	,,	15 ,,
147	110	OIL CLOTH AND FLOOR CLOTH.	.....	,,	15 ,,
148	111	PACKING—ENGINE AND BOILER—all sorts, excluding packing forming a component part of any article included in serial Nos. 96 and 117.	.....	,,	15 ,,
149	113	PERFUMERY, not otherwise specified.	.....	,,	15 ,,
		Tariff values.—			
		Gowla, husked and unhusked.	cwt.	70 0 0	15 ,,
		Kapurkachri (zedoary).	,,	28 0 0	15 ,,
		Patch leaves (patchouli).	,,	28 8 0	15 ,,
		Rose-flowers, dried ...	,,	23 8 0	15 ,,

* Under Government of India, Finance Department (Central Revenues) Notification No. 18, dated the 30th March 1929, articles of imitation jewellery, (including buttons and other fasteners), which consist of, or include, base metal plated with gold or silver and in which the proportion of precious metal to total metallic contents is less than 1·5 per cent., are liable to duty at 15 per cent. *ad valorem.*

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* MISCELLANEOUS —*contd.*		Rs. a. p.	
150	113	PITCH, TAR AND DAMMER *Tariff values.*—	... ...	*Ad valorem*	15 per cent.
		Coal pitch	cwt.	5 4 0	15 ,,
		Stockholm pitch ...	,,	16 8 0	15 ,,
		Stockholm tar	,,	17 8 0	15 ,,
		Dammer Batu	,,	7 8 0	15 ,,
151	114	POLISHES AND COMPOSITIONS.	... ..	*Ad valorem.*	15 ,,
152	46C	PORTLAND CEMENT excluding white Portland cement.	ton.	.....	Rs. 9
153	46D	PRINTER'S INK	.....	*Ad valorem.*	5 per cent.
153A	46	PRINTING TYPE	lb.	...	One anna.
154	54	The following printing material, namely, leads, brass rules, wooden and metal quoins, shooting sticks and galleys and metal furniture.	...	*Ad valorem*	2½ per cent.
155	138	PRINTS, ENGRAVINGS AND PICTURES, (including photographs and picture post cards), not otherwise specified.	.....	,,	30 ,,
156	55	RACKS for the withering of tea leaf.	.....	,,	2½ ,,
157	24B	ROPES, Cotton	.....	.....	Free.
158	115	RUBBER TYRES and other manufactures of rubber, not otherwise specified (*see* Serial No. 127.)	.....	*Ad valorem*	15 per cent.
159	64	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, launches, boats and barges, imported entire or in sections: Provided that articles of machinery as defined in serial No. 96 or No. 99 shall, when separately import-	.....	,,	10 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		MISCELLANEOUS —*contd.*			
		ed, not be deemed to be included hereunder.			
160	140	SMOKERS' REQUISITES, excluding tobacco (Serial Nos. 27 to 30) and matches (Serial No. 142).	.....	*Ad valorem*	30 per cent.
161	116	SOAP	.....	,,	15 ,,
		Tariff value— Soft Soap ...	cwt.	16 0 0	15 ,,
162	2 C	STARCH AND FARINA ...	.....	... ..	Free.
162A	24D	Stones prepared as for road metalling.	.....	.....	,,
163	118	STONE AND MARBLE, and articles made of stone and marble but excluding stones prepared as for road metalling.	... ..	*Ad valorem*	15 per cent.
164	119	TOILET REQUISITES, not otherwise specified.	... ..	,,	15 ,,
165	141	TOYS, GAMES, PLAYING CARDS AND REQUISITES for games and sports, including bird shot, toy cannons, air guns and air pistols for the time being excluded, in any part of British India, from the operation of all the prohibitions and directions contained in the Indian Arms Act, 1878; and bows and arrows.	.....	,,	30 ,,
		Tariff values— Bird-shot	cwt.	33 0 0	30 ,,
166	120	ALL OTHER ARTICLES wholly or mainly manufactured, not otherwise specified.	.....	*Ad valorem.*	15 ,,

SCHEDULE II.—IMPORT TARIFF—*concld.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		IV.—Miscellaneous and Unclassified.		Rs. a. p.	
167	25	ANIMALS, living, all sorts.	.....	.....	Free.
168	121	CORAL	.....	*Ad valorem.*	15 per cent.
169	57	FODDER, BRAN AND POLLARDS.	.....	„	2½ „
169A	25A	Insignia and badges of official British and Foreign Orders.	... ..	.....	Free.
169B	25B	Plants, living sorts ..	.....	.....	„
170	26	SPECIMENS, Models and Wall Diagrams illustrative of natural science, and medals and antique coins.	.....	.....	„
171	122	UMBRELLAS, including parasols and sunshades, and fittings therefor	.....	*Ad valorem.*	15 per cent.
		Tariff values—			
		Umbrella ribs other than nickelled, brassed, fluted or metal tipped—			
		Solid Flexus, all sizes—			
		From Japan ...	Dozen sets of 8.	1 8 0	15 „
		From other countries.	„	2 7 0	15 „
		Solids, 23, 25 and 27 inches.	Dozen sets of 12.	2 6 0	15 „
		Solids, 16, 19 and 21 inches.	Dozen sets of 8	1 4 0	15 „
172	123	ALL OTHER ARTICLES NOT OTHERWISE SPECIFIED, including articles imported by post.	.....	*Ad valorem.*	15 „

SCHEDULE III.—EXPORT TARIFF.

No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
	JUTE, OTHER THAN BIMLIPATAM JUTE.			
1	RAW JUTE—		Rs. a. p.	Rs. a.
	(1) Cuttings	Bale of 400 lbs.	... ..	1 4
	(2) All other descriptions.	,,	.....	4 8
2	JUTE MANUFACTURES, when not in actual use as coverings, receptacles or bindings, for other goods—			
	(1) Sacking (cloth, bags, twist, yarn, rope and twine).	Ton of 2,240 lbs.	.....	20 0
	(2) Hessians and all other descriptions of jute manufactures not otherwise specified.*	,,	... ..	32 0
	HIDES AND SKINS.			
3	RAW Hides and Skins† ...	... ..	*Ad valorem.*	5 per cent.
	Tariff values—			
	If exported from Burma—			
	(1) ARSENICATED AND AIR-DRIED HIDES—			
	(*a*) Cows (including calf skins).	lb.	0 6 0	5 ,,
	(*b*) Buffaloes (including calf skins).	,,	0 4 0	5 ,,

* Under Government of India Notification No. 1423, dated 17th November 1923, Jute Rags such as are used for paper making, are exempt from payment of export duty provided that the Customs Collector is satisfied that they are useless for any purpose to which cloth or rope is ordinarily put.

† Under Government of India, Finance Department (Central Revenues) Notification No. 35, dated the 25th September 1926, hide and skin cuttings and fleshings, such as are used for glue-making, are exempt from payment of export duty.

SCHEDULE III.—EXPORT TARIFF—*contd.*

No. in the Statutory Schedules	Names of Articles.	Per	Tariff Values.	Duty.
	HIDES AND SKINS —*contd.*			
			Rs. a. p.	
	(2) DRY SALTED HIDES—			
	(*a*) Cows (including calf skins).	lb.	0 5 4	5 per cent.
	(*b*) Buffaloes (including calf skins).	,,	0 3 6	5 ,,
	(3) WET SALTED HIDES—			
	(*a*) Cows (including calf skins).	,,	0 3 6	5 ,,
	(*b*) Buffaloes (including calf skins).	,,	0 2 6	5 ,,
	(4) GOAT AND KID SKINS.	Piece	1 4 0	5 ,,
	(5) SHEEP SKINS	,,	0 15 0	5 ,,
	If exported from any place in British India other than Burma—			
	(1) ARSENICATED AND AIR-DRIED HIDES—			
	(*a*) Cows (including calf skins)—			
	Framed ...	lb.	0 9 0	5 ,,
	Unframed ...	,,	0 6 3	5 ,,
	(*b*) Buffaloes (including calf skins)—			
	Framed	,,	0 6 6	5 ,,
	Unframed ...	,,	0 3 6	5 ,,
	(2) DRY SALTED HIDES—			
	(*a*) Cows (including calf skins).	lb.	0 6 0	5 ,,
	(*b*) Buffaloes (including calf skins).	,,	0 4 6	,,

SCHEDULE III.—EXPORT TARIFF—*concld.*

No. in the Statutory Schedule.	Names of Articles.	Per.	Tariff Values.	Duty.
	HIDES AND SKINS —*concld.*		Rs. a. p.	
	(3) WET SALTED HIDES—			
	(*a*) Cows (including calf skins).	lb.	0 4 0	5 per cent.
	(*b*) Buffaloes (including calf skins).	,,	0 2 6	5 ,,
	(4) GOAT AND KID SKINS.	Piece	1 7 0	5 ,,
	(5) SHEEP SKINS	,,	0 15 0	5 ,,
	RICE.			
4	RICE, husked or unhusked, including rice flour, but excluding rice bran and rice dust, which are free.	Indian maund of 82⅔ lbs. avoirdupois weight.	.....	Two annas and three pies.

INDIAN LIMITATION ACT.

ACT No. I OF 1929.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor General on the 20th February*, 1929.)

An Act further to amend the Indian Limitation Act, 1908.

WHEREAS it is expedient further to amend the Indian Limitation Act, 1908, for the purposes hereinafter appearing; IX of 1908.
It is hereby enacted as follows :—

Short title and commencement.

1. (1) This Act may be called the Indian Limitation (Amendment) Act, 1929.

(2) It shall come into force on the 1st day of January, 1929.

Amendment of section 10, Act IX of 1908.

2. In section 10 of the Indian Limitation Act, 1908 (hereinafter referred to as the said Act), the following paragraph shall be inserted, namely :— IX of 1890.

" For the purposes of this section any property comprised in a Hindu, Muhammadan or Buddhist religious or charitable endowment shall be deemed to be property vested in trust for a specific purpose, and the manager of any such property shall be deemed to be the trustee thereof."

Amendment of First Schedule to Act IX of 1908.

3. In the First Division of the First Schedule to the said Act,—

(*a*) after Article 48, the following Articles shall be inserted, namely :—

" 48A. To recover moveable property conveyed or bequeathed in trust, deposited or pawned, and afterwards bought from the trustee, depository or pawnee for a valuable consideration.	Three years.	When the sale becomes known to the plaintiff.
48B. To set aside sale of moveable property comprised in a Hindu, Muhammadan or Buddhist religious or charitable endowment, made by a manager thereof for a valuable consideration.	Three years.	When the sale becomes known to the plaintiff."

(*b*) Article 133 shall be omitted ;

(*c*) in Article 134, in the third column, for the words "The date of the transfer" the words "When the transfer becomes known to the plaintiff" shall be substituted ; and

(*d*) after Article 134, the following Articles shall be inserted, namely :—

"134A. To set aside a transfer of immoveable property comprised in a Hindu, Muhammadan or Buddhist religious or charitable endowment, made by a manager thereof for a valuable consideration.	Twelve years.	When the transfer becomes known to the plaintiff.
134B. By the manager of a Hindu, Muhammadan or Buddhist religious or charitable endowment to recover possession of immoveable property comprised in the endowment which has been transferred by a previous manager for a valuable consideration.	Twelve years.	The death resignation or removal of the transferor.
134C. By the manager of a Hindu, Muhammadan or Buddhist religious or charitable endowment to recover possession of movable property comprised in the endowment which has been sold by a previous manager for a valuable consideration.	Twelve years.	The death, resignation or removal of the seller."

PRESIDENCY TOWNS INSOLVENCY (AMENDMENT) ACT.

ACT No. III OF 1929.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor General on the 22nd March,* 1929.)

An Act further to amend the Presidency-towns Insolvency Act, 1909, for a certain purpose.

III of 1900. WHEREAS it is expedient further to amend the Presidency-towns Insolvency Act, 1909, for the purpose hereinafter appearing ; It is hereby enacted as follows :—

1. This Act may be called the Presidency-towns' Insolvency (Amendment) Act, 1929.

Short title.

2. In sub-section (2) of section 69 of the Presidency-towns Insolvency Act, 1909, for the words "six months" the words "one year" shall be substituted. III of 1909.

Amendment of section 69, Act III of 1909.

INDIAN TARIFF (AMENDMENT) ACT.

ACT No. IV OF 1929.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 22nd March, 1929.)

An Act further to amend the Indian Tariff Act, 1894, for certain purposes.

WHEREAS it is expedient further to amend the Indian Tariff Act, 1894, for the purpose of altering the import duty upon printing type and of imposing an import duty upon rubber-insulated copper wires and cables not already dutiable; It is hereby enacted as follows:— VIII of 1894.

1. (1) This Act may be called the Indian Tariff (Amendment) Act, 1929.

Short title and commencement.

(2) It shall come into force on the 1st day of April, 1929.

2. In the Second Schedule to the Indian Tariff Act, 1894, the following amendments shall be made, namely:— VIII of 1894.

Amendments to Schedule II, Act VIII of 1894.

(1) Item No. 43B shall be re-numbered as No. 43C, and after Item No. 43A the following item shall be inserted under the heading "MACHINERY," namely:—

"43B. RUBBER-INSULATED COPPER WIRES AND CABLES, no core of which has a sectional area of less than one-eightieth part of a square inch, whether made with any additional insulating or covering material or not.	*Ad valorem.*	5 per cent."

(2) After Item No. 45B, the following item shall be inserted under the heading "MISCELLANEOUS," namely :—

"46. PRINTING TYPE .. .. ..Pound One anna."

(3) In Item No. 54, the word "type" shall be omitted.

WORKMEN'S COMPENSATION (AMENDMENT) ACT.

ACT No. V OF 1929.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 29th March, 1929.)

An Act further to amend the Workmen's Compensation Act, 1923, for certain purposes.

VIII of 1923. WHEREAS it is expedient further to amend the Workmen's Compensation Act, 1923, for certain purposes hereinafter appearing ; It is hereby enacted as follows :—

Short title. 1. This Act may be called the Workmen's Compensation (Amendment) Act, 1929.

VIII of 1923 Amendment of section 3, Act VIII of 1923. 2. In the proviso to sub-section (1) of section 3 of the Workmen's Compensation Act, 1923 (hereinafter referred to as the said Act), the word " or " at the end of clause (*b*) the whole of clause (*c*) shall be omitted.

Amendment of section 5, Act VIII of 1923. 3. (1) Section 5 of the said Act shall be re-numbered as sub-section (1) of section 5, and in that sub-section as so re-numbered, in the *Explanation*, for the words " this section " the words " this sub-section " shall be substituted.

(2) To the same section as so re-numbered the following sub-section shall be added, namely :—

" (2) The provisions of sub-section (1), other than the proviso, shall apply to the calculation of wages for the purposes of clause (*n*) of sub-section (1) of section 2 and of sub-section (3) of that section."

Amendment of section 8, Act VIII of 1923.

4. In section 8 of the said Act,—

(*a*) for sub-sections (1) to (3) the following sub-sections shall be substituted, namely :—

"(1) No payment of compensation in respect of a workman whose injury has resulted in death, and no payment of a lump sum as compensation to a woman or a person under legal disability, shall be made otherwise than by deposit with the Commissioner, and no such payment made directly by an employer shall be deemed to be a payment of compensation :

Provided that, in the case of a deceased workman,—

(*a*) an employer may make to any dependant or other person, by whom the funeral expenses are to be or have been incurred, an advance not exceeding fifty rupees for the purpose of defraying the same in whole or in part, and may make other advances to dependants on account of compensation, not exceeding however an aggregate of one hundred rupees in the case of any one dependant ;

(*b*) the amount of any advance made in accordance with the provisions of clause (*a*) to defray funeral expenses may be deducted by the employer from the lump sum to be deposited with the Commissioner, and the amount of any other advance so made to a dependant, or so much thereof as does not exceed the compensation apportioned to him, shall be deducted by the Commissioner from such compensation and be repaid to the employer.

(2) Any other sum amounting to not less than ten rupees which is payable as compensation may be deposited with the Commissioner on behalf of the person entitled thereto.

(3) The receipt of the Commissioner shall be a sufficient discharge in respect of any compensation deposited with him " ;

(*b*) in sub-section (4), after the words " under sub-section (1) " the words " as compensation in respect of a deceased workmen " shall be inserted ; and after the words " fifty rupees " the following words shall be inserted, namely :—

" or so much of that cost or of fifty rupees, whichever is less, as has not already been advanced by the employer on account of such expenses " ;

(*c*) for sub-section (5) the following sub-sections shall be substituted, namely :—

" (5) Compensation deposited in respect of a deceased workman shall, subject to any deduction made under sub-section (4), be apportioned among the dependants of the deceased workman or any of them in such proportions as the Commissioner thinks fit, or may, in the discretion of the Commissioner, be allotted to any one dependant.

(6) Where any compensation deposited with the Commissioner is payable to any person, the Commissioner shall, if the person to whom the compensation is payable is not a woman or a person under a legal disability, and may, in other cases, pay the money to the person entitled thereto.

(7) Where any lump sum deposited with the Commissioner is payable to a woman or a person under a legal disability, such sum may be invested, applied or otherwise dealt with for the benefit of the woman, or of such person during his disability, in such manner as the

Commissioner may direct ; and where a half-monthly payment is payable to any person under a legal disability, the Commissioner may, of his own motion or on an application made to him in this behalf, order that the payment be made during the disability to any dependant of the workman or to any other person whom the Commissioner thinks best fitted to provide for the welfare of the workman " ; and

(*d*) sub-section (6) shall be re-numbered as sub-section (8) and after that sub-section the following sub-section shall be added, namely :—

" (9) Where the Commissioner varies any order under sub-section (8) by reason of the fact that payment of compensation to any person has been obtained by fraud, impersonation or other improper means, any amount so paid to or on behalf of such person may be recovered in the manner hereinafter provided in section 31."

Amendment section 23, Act VIII of 1923.

5. To section 23 of the said Act after the words " material objects " the following words shall be added, namely :—

" and the Commissioner shall be deemed to be a Civil Court for all the purposes of section 195 and of Chapter XXXV of the Code of Criminal Procedure, 1898." V of 1898.

Amendment of section 28, Act VIII of 1923.

6. In sub-section (1) of section 28 of the said Act,—

(*a*) for the words " to a person under a legal disability " the words " to a woman or a person under a legal disability " shall be substituted ;

(*b*) clause (*b*) of the proviso shall be omitted ; and

(*c*) in clause (*d*), for the words " to a person under any legal disability " the words " to a woman or a person under a legal disability " shall be substituted.

Amendment of Schedule II, Act VIII of 1923.

7. In Schedule II to the said Act,—

(1) for clause (*v*) the following clause shall be substituted, namely :—

" (*v*) employed for the purpose of loading, unloading, fuelling, constructing, repairing, demolishing, cleaning or painting any ship of which he is not the master or a member of the crew ; or " ;

(2) in clause (*vii*), for the word " cable " the words " line or cable or post or standard for the same " shall be substituted ; and

(3) after clause (*ix*) the following clause shall be added, namely :—

" or

IX of 1890

(*x*) employed upon a railway as defined in clause (4) of section 3, and sub-section (1) of section 148, of the Indian Railways Act, 1890, by a person fulfilling a contract with the railway administration ; or

(*xi*) employed as an inspector, mail guard, sorter or van peon in the Railway Mail Service ; or

(*xii*) employed, in connection with operations for winning natural petroleum or natural gas, as a rig-builder, driller, driller's helper, oil-well puller, or in bailing or cleaning oil-wells or putting in and taking out casings or drill pipes in oil-wells ; or

(*xiii*) employed in any occupation involving blasting operations."

8. In Schedule IV to the said Act, for the words and letters "clause (*a*) or clause (*b*)" the word and figure "sub-section (1)" shall be substituted.

Amendment of Schedule IV, Act VIII of 1923.

INDIAN FINANCE ACT.

ACT No. VI OF 1929.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor General on the 30th March*, 1929.)

An Act to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to fix maximum rates of postage under the Indian Post Office Act, 1898, further to amend the Indian Paper Currency Act, 1923, to fix rates of income-tax, and to raise the import and excise duties on motor spirit.

WHEREAS it is expedient to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to fix maximum rates of postage under the Indian Post Office Act, 1898, further to amend the Indian Paper Currency Act, 1923, to fix rates of income-tax, and to raise the import and excise duties on motor spirit; It is hereby enacted as follows:— VI of 1898. X of 1923.

1. (1) This Act may be called the Indian Finance Act, 1929.

Short title, extent and duration.

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

(3) Sections 2 and 3 shall remain in force only up to the 31st day of March, 1930.

2. The provisions of section 7 of the Indian Salt Act, 1882, shall, in so far as they enable the Governor General in Council to impose by rule made under that section a duty on salt manufactured in, or imported into, any part of British India other than Burma and Aden, be construed as if, with XII of 1882.

Fixation of salt duty.

effect from the 1st day of April, 1929, they imposed such duty at the rate of one rupee and four annas per maund of eighty-two and two-sevenths pounds avoirdupois of salt manufactured in, or imported by land into, any such part, and such duty shall, for all the purposes of the said Act, be deemed to have been imposed by rule made under that section.

VI of 1898. Postal rates.

3. With effect from the 1st day of April, 1929, the schedule contained in the First Schedule to this Act shall be inserted in the Indian Post Office Act, 1898, as the First Schedule to that Act.

X of 1923. Amendment of Act X of 1923.

4. In sub-section (7) of section 19 of the Indian Paper Currency Act, 1923, for the figures "1929" the figures "1930" shall be substituted.

Income-tax and super-tax.

5. (1) Income-tax for the year beginning on the 1st day of April, 1929, shall be charged at the rates specified in Part I of the Second Schedule.

XI of 1922.

(2) The rates of super-tax for the year beginning on the 1st day of April, 1929, shall for the purposes of section 55 of the Indian Income-tax Act, 1922, be those specified in Part II of the Second Schedule.

XI of 1922.

(3) For the purposes of the Second Schedule, "total income" means total income as determined, for the purposes of income-tax or super-tax, as the case may be, in accordance with the provisions of the Indian Income Tax Act, 1922.

VIII of 1894 Duties on motor spirit.

6. (1) In Schedule II to the Indian Tariff Act, 1894, in Item No. 40A, for the words "Four annas" in the entry in the fourth column, the words "Six annas" shall be substituted.

II of 1917.

(2) In sub-section (1) of section 3 of the Motor Spirit (Duties) Act, 1917, for the words "four annas" the words "six annas" shall be substituted.

SCHEDULE I.

Schedule to be inserted in the Indian Post Office Act, 1898.

[*See Section* 3.)

"THE FIRST SCHEDULE.

INLAND POSTAGE RATES.

[*See section* 7.]

Letters.	
For a weight not exceeding two and a half tolas.	One anna.
For every two and a half tolas, or fraction thereof, exceeding two and a half tolas	One anna.
Postcards.	
Single	Half an anna.
Reply	One anna.
Book, Pattern and Sample Packets.	
For every five tolas or fraction thereof	Half an anna.
Registered Newspapers.	
For a weight not exceeding eight tolas	Quarter of an anna
For a weight exceeding eight tolas and not exceeding twenty tolas	Half an anna.
For every twenty tolas, or fraction thereof, exceeding twenty tolas	Half an anna.
Parcels.	
For a weight not exceeding twenty tolas	Two annas.
For a weight exceeding twenty tolas and not exceeding forty tolas	Four annas.
For every forty tolas, or fraction thereof, exceeding forty tolas	Four annas."

SCHEDULE II.

[*See section* 5.]

PART I.

Rates of Income-tax.

	Rate.
A. In the case of every individual, Hindu undivided family, unregistered firm and other association of individuals not being a registered firm or a company—	
(1) When the total income is less than Rs. 2,000	*Nil.*

	Rate
(2) When the total income is Rs. 2,000 or upwards, but is less than Rs. 5,000 ..	Five pies in the rupee
(3) When the total income is Rs. 5,000 or upwards, but is less than Rs. 10,000 ..	Six pies in the rupee
(4) When the total income is Rs. 10,000 or upwards, but is less than Rs. 20,000	Nine pies in the rupee.
(5) When the total income is Rs. 20,000 or upwards, but is less than Rs. 30,000 ..	One anna in the rupee.
(6) When the total income is Rs. 30,000 or upwards, but is less than Rs. 40,000	One anna and three pies in the rupee.
(7) When the total income is Rs. 40,000 or upwards	One anna and six pies in the rupee.
B. In the case of every company and registered firm, whatever its total income	One anna and six pies in the rupee.

PART II.

Rates of Super-tax.

In respect of the excess over fifty thousand rupees of total income—

	Rate.
(1) in the case of every company	One anna in the rupee.
(2) (*a*) in the case of every Hindu undivided family—	
(*i*) in respect of the first twenty-five thousand rupees of the excess ..	*Nil.*
(*ii*) for every rupee of the next twenty-five thousand rupees of such excess	One anna in the rupee
(*b*) in the case of every individual, unregistered firm and other association of individuals not being a registered firm or a company, for every rupee of the first fifty thousand rupees of such excess ..	One anna in the rupee
(*c*) in the case of every individual, Hindu undivided family, unregistered firm and other association of individuals not being a registered firm or a company--	
(*i*) for every rupee of the second fifty thousand rupees of such excess ..	One and a half annas in the rupee.
(*ii*) for every rupee of the next fifty thousand rupees of such excess ..	Two annas in the rupee.

	Rate.
(*iii*) for every rupee of the next fifty thousand rupees of such excess ..	Two and a half annas in the rupee.
(*iv*) for every rupee of the next fifty thousand rupees of such excess ..	Three annas in the rupee.
(*v*) for every rupee of the next fifty thousand rupees of such excess ..	Three and a half annas in the rupee.
(*vi*) for every rupee of the next fifty thousand rupees of such excess ..	Four annas in the rupee.
(*vii*) for every rupee of the next fifty thousand rupees of such excess ..	Four and a half annas in the rupee.
(*viii*) for every rupee of the next fifty thousand rupees of such excess ..	Five annas in the rupee.
(*ix*) for every rupee of the next fifty thousand rupees of such excess ..	Five and a half annas in the rupee.
(*x*) for every rupee of the remainder of the excess	Six annas in the rupee.

TRADE DISPUTES ACT.

ACT No. VII OF 1929.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor General on the 12th April*, 1929.)

An Act to make provision for the investigation and settlement of trade disputes, and for certain other purposes.

WHEREAS it is expedient to make provision for the investigation and settlement of trade disputes, and for certain other purposes hereinafter appearing ; It is hereby enacted as follows :—

Short title, extent, commencement and duration.

1. (1) This Act may be called the Trade Disputes Act, 1929.

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

(3) It shall come into force on such date as the Governor General in Council may by notification in the *Gazette of India*, appoint.

(4) It shall remain in force for a period of five years only.

2. In this Act, unless there is anything repugnant in the subject or context,—

Interpretations.

(*a*) "Board" means a Board of Conciliation constituted under this Act;

(*b*) "Court" means a Court of Inquiry constituted under this Act;

(*c*) "employer", in the case of any industry, business or undertaking carried on by any department of the Government, means the authority prescribed in this behalf or, where no authority is prescribed, the head of the department;

(*d*) a person shall be deemed to be "independent" for the purpose of his appointment as the chairman or other member of a Court or a Board if he is unconnected with the dispute with reference to which the Court or the Board is appointed and with any trade or industry directly affected by the dispute;

(*e*) "lock-out" means the closing of a place of employment, or the suspension of work, or the refusal by an employer to continue to employ any number of persons employed by him, where such closing, suspension or refusal occurs in consequence of a dispute and is intended for the purpose of compelling those persons, or of aiding another employer in compelling persons employed by him, to accept terms or conditions of or affecting employment;

(*f*) "prescribed" means prescribed by rules made under this Act;

(*g*) " public utility service " means—

(*i*) any railway service which the Governor General in Council may, by notification in the *Gazette of India*, declare to be a public utility service for the purposes of this Act ; or

(*ii*) any postal, telegraph or telephone service ; or

(*iii*) any industry, business or undertaking which supplies light or water to the public ; or

(*iv*) any system of public conservancy or sanitation;

(*h*) " railway company " means a railway company as defined in section 3 of the Indian Railways Act, 1890." IX of 1890.

(*i*) " strike " means a cessation of work by a body of persons employed in any trade or industry acting in combination, or a concerted refusal, or a refusal under a common understanding, of any number of persons who are or have been so employed to continue to work or to accept employment ;

(*j*) " trade dispute " means any dispute or difference between employers and workmen, or between workmen and workmen, which is connected with the employment or non-employment or the terms of the employment, or with the conditions of labour, of any person ; and

(*k*) " workmen " means any person employed in any trade or industry to do any skilled or unskilled manual or clerical work for hire or reward, but does not include any person employed in the naval, military or air service of the Crown or in the Royal Indian Marine Service.

Reference of Disputes to Courts and Boards.

Reference of disputes to Courts or Boards.

3. If any trade dispute exists or is apprehended between an employer and any of his workmen, the Local Government or, where the employer is the head of a department under the control of the Governor General in

Council or is a railway company, the Governor General in Council may, by order in writing,—

(*a*) refer any matters appearing to be connected with or relevant to the dispute to a Court of Inquiry to be appointed by the Local Government or the Governor General in Council, as the case may be; or

(*b*) refer the dispute to a Board of Conciliation to be appointed by the Local Government or the Governor-General in Council, as the case may be, for promoting a settlement thereof;

Provided that, where both parties to the dispute apply, whether separately or conjointly, for a reference to a Court, or where both parties apply, whether separately or conjointly, for a reference to a Board, and the authority having the power to appoint is satisfied that the persons applying represent the majority of each party, a Court or a Board, as the case may be, shall be appointed accordingly.

Courts of Inquiry.

Constitution of Courts.

4. (1) A Court shall consist of an independent chairman and such other independent persons as the appointing authority thinks fit, or may, if such authority thinks fit, consist of one independent person.

(2) A Court, having the prescribed quorum, may act notwithstanding any vacancy in the number of its members other than the chairman.

Duties of Courts.

5. (1) A Court shall, either in public or in private, at its discretion, inquire into the matters referred to it and report thereon to the authority by which the Court was appointed.

(2) A Court may, if it thinks fit, make interim reports.

Boards of Conciliation.

Constitution of Boards.

6. (1) A Board shall consist of a chairman and two or four other members, as the appointing authority thinks fit, or may, if such authority thinks fit, consist of one independent person.

(2) Where the Board consists of more than one person the chairman shall be an independent person and the other members shall be either independent person or persons appointed in equal numbers to represent the parties to the dispute; all persons appointed to represent any party shall be appointed on the recommendation of that party;

Provided that, if any party fails to make the necessary recommendation within the prescribed time, the appointing authority shall select and appoint such persons as it thinks fit to represent that party.

(3) A Board, having the prescribed quorum, may act notwithstanding any vacancy in the number of its members other than the chairman:

Provided that, where a Board includes an equal number of persons representing the parties to the dispute and the services of any such person cease to be available before the Board has completed its work, the authority appointing the Board shall appoint, in the manner specified in sub-section (2), another person to take his place, and the proceedings shall be continued before the Board so re-constituted.

Duties of Boards.

7. (1) Where a dispute has been referred to a Board under this Act, it shall be the duty of the Board to endeavour to bring about a settlement of the same, and for this purpose the Board shall, in such manner as it thinks fit and without delay, investigate the dispute and all matters affecting the merits thereof and the right settlement thereof, and in so doing may do all such things as it thinks fit for the purpose of inducing the parties to come to a fair and amicable settlement of the dispute, and may adjourn the proceedings for any period sufficient in its opinion to allow the parties to agree upon terms of settlement.

(2) If a settlement of a dispute is arrived at by the parties thereto after it has been referred to a Board and during the course of the investigation thereof, a memorandum of the settlement shall be drawn up by the Board and signed by the parties, and the Board shall send a report of the settlement, together with the memorandum, to the authority by which the Board was appointed.

(3) If no such settlement is arrived at during the course of the investigation, the Board shall, as soon as possible after the close thereof, send a full report regarding the dispute to the authority by which the Board was appointed, setting forth the proceedings and steps taken by the Board for the purpose of ascertaining the facts and circumstances relating to the dispute and of bringing about a settlement thereof, together with a full statement of such facts and circumstances and its findings thereon and the recommendation of the Board for the determination of the dispute.

(4) The recommendation of the Board shall deal with each item of the dispute, and shall state in plain language what in the opinion of the Board ought and ought not to be done by the respective parties concerned.

General.

Finality of orders constituting a Court or Board.

8. No order of the Governor General in Council or of a Local Government appointing any person as a member of a Court or a Board shall be called in question in any manner.

Procedure and powers.

9. (1) Courts and Boards shall, subject to the provisions of this Act, follow such procedure as may be prescribed.

V of 1908. (2) Courts and Boards shall have the same powers as are vested in Courts under the Code of Civil Procedure, 1908, when trying a suit in respect of the following matters :—

(*a*) enforcing the attendance of any person and examining him on oath ;

(*b*) compelling the production of documents and material objects ; and

(*c*) issuing commissions for the examination of witnesses ;

XLV of 1860. and shall have such further powers as may be prescribed ; and every inquiry or investigation by a Court or Board shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 of the Indian Penal Code.

Filling of vacancies.

10. (1) If the services of the chairman or of any other independent member of a Court or Board cease to be available at any time for the purposes of the Court or Board, the appointing authority shall in the case of a chairman, and may in the case of any other member, appoint another independent person to fill the vacancy, and the proceedings shall be continued before the Court or Board so re-constituted.

(2) Where the Court or Board consists of one person only and his services cease to be available as aforesaid, the appointing authority shall appoint another independent person in his place, and the proceedings shall be continued before the person so appointed.

Form of report.

11. The report of a Court or Board shall be in writing and shall be signed by all the members of the Court or Board :

Provided that nothing in this section shall be deemed to prevent any member of a Court or Board from recording a minute of dissent from a report or from any recommendation made therein.

Publication of results of Inquiry.

12. (1) The final and any interim report of a Court or Board, together with any minute of dissent recorded therewith, shall, as soon as possible after its receipt by the authority by which the Court or Board was appointed, be published by that authority in such manner as it thinks fit.

(2) The said authority may publish or cause to be published from time to time, in such manner as such authority thinks fit, any information obtained, or conclusions arrived at, by the Court or Board as the result or in the course of its inquiry or investigation.

Certain matters to be kept confidential.

13. (1) Notwithstanding anything contained in section 12, there shall not be included in any report or publication made or authorised by a Court or Board or the authority appointing a Court or Board any information obtained by the Court or Board in the course of its inquiry or investigation as to any Trade Union or as to any individual

business (whether carried on by a person, firm or company) which is not available otherwise than through evidence given before the Court or Board, except with the consent in writing of the Secretary of the Trade Union or of the person, firm or company in question ; nor shall any individual member of the Court or Board or any person concerned in the proceedings before it discloses any such information without such consent.

(2) If any member of a Court or Board or any person present at or concerned in the proceedings before a Court or Board discloses any information in contravention of the provisions of sub-section (1), he shall, on complaint made by or under the authority of the Trade Union or individual business affected, be punishable with fine which may extend to one thousand rupees :

XLV of 1860

Provided that nothing in this sub-section shall apply to the disclosure of any such information for the purposes of a prosecution under section 193 of the Indian Penal Code.

Representation of parties.

14. Subject to such conditions and restrictions as may be prescribed, any party to a dispute under inquiry or investigation by a Court or Board shall be entitled to be represented before the Court or Board by a legal practitioner.

Special provision regarding Public Utility Services.

Sudden strikes and lock-outs in utility services.

15. (1) Any person who, being employed in a public utility service, goes on strike in breach of contract without having given to his employer, within one month before so striking, not less than fourteen days' previous notice in writing of his intention to go on strike, or having given such notice, goes on strike before the expiry thereof, shall be punishable with imprisonment which may extend to one month, or with fine which may extend to fifty rupees or with both.

(2) Any employer carrying on any public utility service who locks out his workmen in breach of contract without having given them, within one month before such lock-out, not less than fourteen days' notice in writing of his intention to lock them out, or, having given such notice, locks them out

before the expiry thereof, shall be liable to imprisonment which may extend to one month, or to a fine which may extend to one thousand rupees, or with both.

(3) Where the employer committing an offence under sub-section (2) is a corporation, company or other association of persons, any secretary, director or other officer or person concerned with the management thereof shall be punishable as therein provided unless he proves that the offence was committed without his knowledge or without his consent.

(4) No Court shall take cognisance of any offence under this section or of the abetment of any such offence save on complaint made by, or under authority from the Governor General in Council or the Local Government.

(5) No Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any offence under this section.

Special provision for Illegal Strikes and Lock-outs.

Illegal strikes and lock-outs.

16. (1) A strike or a lock-out shall be illegal which—

(*a*) has any object other than the furtherance of a trade dispute within the trade or industry in which the strikers or employers locking out are engaged ; and

(*b*) is designed or calculated to inflict severe, general and prolonged hardship upon the community and thereby to compel the Government to take or abstain from taking any particular course of action.

(2) It shall be illegal to commence or continue, or to apply any sums in direct furtherance or support of any such illegal strike or lock-out.

(3) For the purposes of this section—

(*a*) a trade dispute shall not be deemed to be within a trade or industry unless it is a dispute between employers and workmen, or between workmen and workmen, in that trade or industry

which is connected with the employment or non-employment or the terms of the employment, or with the conditions of labour, of persons in that trade or industry ;

(*b*) without prejudice to the generality of the expression "trade or industry," workmen shall be deemed to be within the same trade or industry if their wages or conditions of employment are determined in accordance with agreements made with the same employer or group of employers.

(4) A strike or a lock-out shall not be deemed to be calculated to compel the Government unless such compulsion might reasonably be expected as a consequence thereof.

Penalty.

17. (1) If any person declares, instigates, incites others to take part in, or otherwise acts in furtherance of, a strike or lock-out which is illegal under the provisions of section 16, he shall be punishable with simple imprisonment which may extend to three months, or with fine which may extend to two hundred rupees, or with both :

Provided that no person shall be deemed to have committed an offence under this section by reason only of his having ceased work or refused to continue to work or to accept employment.

(2) No Court shall take cognisance of any offence under this section save on complaint made by, or under authority from, the Governor-General in Council or the Local Government.

(3) No Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any offence under this section.

Protection of persons withholding from illegal strike or lock-out.

18. (1) No person refusing to take part, or to continue to take part, in any strike or lock-out which is illegal under the provisions of section 16 shall, by reason of such refusal or by reason of any action taken by him under this section, be subject to expulsion from

any trade union or society, or to any fine or penalty, or to deprivation of any right or benefit to which he or his legal representatives would otherwise be entitled, or be liable to be placed in any respect, either directly or indirectly, under any disability or at any disadvantage as compared with other members of the union or society, anything to the contrary in the rules of a trade union or society notwithstanding.

(2) Nothing in the rules of a trade union or society requiring the settlement of disputes in any manner shall apply to any proceeding for enforcing any right or exemption secured by this section, and in any such proceeding the Civil Court may, in lieu of ordering a person who has been expelled from membership of a trade union or society to be restored to membership, order that he be paid out of the funds of the trade union or society such sum by way of compensation or damages as that Court thinks just.

Rules.

Power to make rules.

19. (1) The Governor-General in Council in respect of industries, business and undertakings carried on by him or under his authority, or by a railway company, and the local Governments in respect of other businesses, industries or undertakings within their respective provinces, may make rules for the purposes of giving effect to the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely :—

(*a*) the powers and procedure of Courts and Boards, including rules as to the summoning of witnesses, the production of documents relevant to the subject-matter of an inquiry or investigation and the number of members necessary to form a quorum ;

(*b*) the allowances admissible to members of Courts and Boards and to witnesses ;

(*c*) the ministerial establishment which may be allotted to a Court or Board and the salaries and allowances payable to members of such establishments;

(*d*) the conditions and restrictions subject to which persons may be represented by legal practitioners in proceedings under this Act before a Court or Board;

(*e*) any other matter which is to be or may be prescribed.

(3) All rules made under this section shall be published in the *Gazette of India* or the local *Official Gazette*, as the case may be, and shall, on such publication, have effect as if enacted in this Act.

INDIAN SOFT COKE CESS ACT.

ACT No. VIII of 1929.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the* 1*st October*, 1927.)

An Act to provide for the levy of a cess on soft coke despatched by rail from collieries in the provinces of Bengal and Bihar and Orissa.

WHEREAS it is expedient to provide for the creation of a fund to be expended by a Committee specially constituted in this behalf for the promotion of the interests of the soft coke industry in the provinces of Bengal and Bihar and Orissa;

AND WHEREAS for this purpose it is expedient to levy a cess on soft coke despatched by rail from collieries in the said provinces;

It is hereby enacted as follows:—

Short title, extent and commencement.

1. (1) This Act may be called the Indian Soft Coke Cess Act, 1929.

(2) It extends to the whole of British India, except Aden.

(3) It shall come into force on such date as the Governor-General in Council may, by notification in the *Gazette of India*, appoint.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context.—

(*a*) " Committee " means the Soft Coke Cess Committee constituted under section 4 ;

(*b*) " prescribed " means prescribed by rules made under this Act ; and

(*c*) " soft coke " means all coke which is unsuitable for metallurgical purposes.

Imposition of soft coke cess.

3. (1) There shall be levied and collected on all soft coke despatched by rail from collieries in the province of Bengal and Bihar and Orissa a cess at the rate of two annas per ton.

(2) The cess shall be collected by the Railway Administrations concerned by means of a surcharge on freight and shall be paid to the Committee, after deduction of the expenses of collection (if any), in such manner as may be prescribed.

Constitution of Soft Coke Cess Committee.

4. (1) The Governor-General in Council shall constitute a Committee, consisting of the following members, to receive and expend the proceeds of the cess :—

(*i*) the Chief Mining Engineer to the Railway Board, *ex-officio ;*

(*ii*) one person nominated by the Local Government of Bengal ;

(*iii*) one person nominated by the Local Government of Bihar and Orissa ;

(*iv*) seven persons nominated by the Indian Mining Federation ; and

(*v*) one person nominated by the Indian Mining Association :

Provided that, if within the period prescribed in this behalf, any authority or body fails to make any nomination which it is entitled to make under this section, the Governor-General in Council may himself nominate a member to fill the vacancy.

(2) The Chief Mining Engineer to the Railway Board shall be *ex-officio* President of the Committee.

(3) Where a nominated member dies, resigns, ceases to reside in British India or becomes incapable of acting, the Governor-General in Council may, on the recommendation of the authority or body which would have been entitled to make the nomination if it had been a first nomination under sub-section (1), or where such recommendation is not made within the prescribed period, then on his own initiative, nominate a person to fill the vacancy.

(4) No act done by the Committee shall be questioned on the ground merely of the existence of any vacancy in, or any defect in the constitution of, the Committee.

Application of proceeds of soft coke cess.

5. The proceeds of the cess and any other monies received by the Committee shall be applied to meeting the expenses of the Committee and the cost of such measures as it may consider advisable to take for promoting the sale and improving the methods of manufacture of soft coke.

Keeping and auditing of accounts.

6. (1) The Committee shall keep accounts of all monies received and expended under section 5.

(2) Such accounts shall be examined and audited annually by auditors appointed in this behalf by the Governor-General in Council; and such auditors may disallow any item which has, in their opinion, been expended out of any monies so received otherwise than as directed by or under this Act.

(3) If any item is disallowed, an appeal shall lie to the Governor-General in Council, whose decision shall be final.

Power to make rules.

7. (1) The Governor-General in Council may, after consulting the Committee and after previous publication, make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(*a*) the regulation of the nomination of members of the Committee, and the procedure of the Committee,

(*b*) the regulation of the levy, collection and payment of the cess, and

(*c*) the form of accounts to be kept and the publication of an abstract of such accounts with the report of the auditors thereon.

(3) All such rules shall be published in the *Gazette of India*.

Time during which sections 2 to 7 are to remain in force.

8. Sections 2 to 7 shall remain in force only until the 31st December, 1934 :

Provided that the Governor-General in Council may, on the recommendation of the Committee, declare by notification in the *Gazette of India* that the said sections shall continue in force for any further period specified in such notification.

Disposal of surplus proceeds.

9. When sections 2 to 7 cease to be in force, all monies and other property in the possession of the Committee shall revert to His Majesty.

INDIAN BOILERS ACT.

ACT NO. IX OF 1929.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the* 1*st October*, 1929.)

An Act further to amend the Indian Boilers Act, 1923, for certain purposes.

WHEREAS it is expedient further to amend the Indian Boilers Act, 1923, for the purposes hereinafter appearing ; It is hereby enacted as follows :— V of 1923.

Short title.

1. This Act may be called the Indian Boilers (Amendment) Act, 1929.

V of 1923.

2. In clause (*b*) of section 2 of the Indian Boilers Act, 1923 (hereinafter referred to as the said Act), the words " for use outside such vessel " shall be omitted.

Amendment of section 2, Act V of 1923.

3. Section 34 of the said Act shall be re-numbered as sub-section (2) of section 34, and the following sub-section shall be inserted as sub-section (1) of that section, namely :—

Amendment of section 34, Act V of 1923.

" 34. (1) The Local Government may, by notification in the local *Official Gazette*, exempt from the operation of this Act, subject to such conditions and restrictions as it thinks fit, any boilers or classes or types of boilers used exclusively for the heating of buildings or the supply of hot water."

Exemptions.

INDIAN CENSUS ACT.

ACT NO. X of 1929.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 1st October*, 1929.)

An Act to provide for certain matters in connection with the taking of the Census.

WHEREAS it has been determined to take a census of British India during the year 1931, and it is expedient to provide for certain matters in connection with the taking of such census ; It is hereby enacted as follows :—

Short title and extent.

1. (1) This Act may be called the Indian Census Act, 1929.

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

Appointment of census-officers.

2. (1) The Local Government may appoint any person to take, or aid in, or supervise the taking of, the census within any specified local area.

(2) Persons so appointed shall be called census-officers.

(3) The Local Government may delegate to such authority, as it thinks fit, the power of appointing census-officers which is conferred by this section.

Proof of appointment of census-officers and their status as public servants.

3. (1) A declaration in writing, signed by any officer authorised by the Local Government in this behalf, that any person has been duly appointed a census-officer for any local area shall be conclusive proof of such appointment.

(2) All census-officers shall be deemed to be public servants within the meaning of the Indian Penal Code. XLV of 1860

Discharge of duties of census-officers in certain cases.

4. (1) (*a*) Every officer in command of any body of men belonging to His Majesty's naval, military or air forces or to His Majesty's Indian Marine Service or of any vessel of war,

(*b*) every person (except a pilot or harbour-master) having charge or control of a vessel,

(*c*) every person in charge of a lunatic asylum, hospital, workhouse, prison, reformatory or lock-up or of any public charitable, religious or educational institution,

(*d*) every keeper, secretary or manager of any *sarai*, hotel, boarding-house, lodging-house, emigration depôt or club, and

(*e*) every occupant of immoveable property who has at the time of the taking of the census not less than twenty persons living on or in such property, and every manager or officer of a railway or other commercial or industrial establishment who has at such time not less than ten persons employed under him,

shall, if so required by the District Magistrate or by such officer as the Local Government may appoint in this behalf, perform such of the duties of a census-officer in relation to the person who at the time of the taking of the census are under his command or charge, or are inmates of his house or

present on or in such immoveable property or are employed under him, as such Magistrate or officer may, by written order, direct.

XLV of 1860. (2) All the provisions of this Act relating to census-officers shall apply, so far as they can be made applicable, to all persons while performing such duties under this section, and any person refusing or neglecting to perform any duty which he is directed under this section to perform shall be deemed to have committed an offence under section 187 of the Indian Penal Code.

Power of District Magistrate to call upon certain persons to give assistance.

5. (1) The District Magistrate, or such officer as the Local Government may appoint in this behalf for any local area, may, by written order, which shall have effect throughout the limits of his district or of such local area, as the case may be, call upon—

Bur. Act III of 1905. III of 1889.

(*a*) all owners and occupiers of land, tenure-holders, farmers, assignees of land-revenue and lessees of fisheries under the Burma Fisheries Act, 1905, or the Upper Burma Land and Revenue Regulation, 1889, or their agents,

Mad. Act II of 1894.

(*b*) all village-officers and servants in estates as defined in the Madras Proprietary Estates' Village Service Act, 1894, and

Ben. Act VI of 1870. I of 1883. Ben. Act V of 1919. B. & O. Act III of 1922. Assam Act I of 1915. Assam Act VII of 1926.

(*c*) all members of panchayats appointed under the Village Chaukidari Act, 1870, or the Sylhet and Cachar Rural Police Regulation, 1883, or members of union boards established under the Bengal Village Self-Government Act, 1919, all ghatwals, Unit-tahsildars and members of a panchayat appointed under the Bihar and Orissa Village Administration Act, 1922, all members of village-authorities constituted under the Assam Local Self-Government Act, 1915, or the Assam Rural Self-Government Act, 1926, and all village-headmen in the Kumaun Division of the United Provinces,

to give such assistance as he needs towards the taking of a census of the persons who are at the time of the taking of the census on the lands of such owners, occupiers, holders, farmers and assignees, or within the limits of such fisheries or in the villages or other areas for which such village-officers and servants, panchayats, union boards, village-authorities, ghatwals, Unit-tahsildars or village-headmen are appointed, as the case may be.

(2) Such order shall specify the nature of the assistance required, and such owners, occupiers, holders, farmers, assignees and lessees, or their agents and such village-officers and servants, the members of such panchayats, union boards and village-authorities, and such ghatwals, Unit-tasildars and village-headmen shall be bound to obey it.

Asking of questions by census officers.

6. Every census-officer may ask all such questions of all persons within the limits of the local area for which he is appointed as, by instructions issued in this behalf by the Local Government and published in the *Official Gazette*, he may be directed to ask.

Obligation to answer questions.

7. Every person of whom any question is asked under the last foregoing section shall be legally bound to answer such question to the best of his knowledge or belief;

Provided that no person shall be bound to state the name of any female member of his household, and no woman shall be bound to state the name of her husband or deceased husband or of any other person whose name she is forbidden by custom to mention.

Occupier to allow access, and permit affixing of numbers.

8. Every person occupying any house, enclosure, vessel or other place shall allow census-officers such access thereto as they may require for the purposes of the census, and as, having regard to the customs of the country, may be reasonable, and shall allow them to paint on or affix to the place such letters, marks or numbers as may be necessary for the purpose of the census.

Occupier or manager to fill up schedule.

9. (1) Subject to such orders as the Local Government may issue in this behalf, any census-officer may leave, or cause to be left,

(*a*) at any dwelling-house within the local area for which he is appointed, or

(*b*) with any manager or officer of any commercial or industrial establishment who has at the time of the taking of the census not less than ten persons employed under him,

a schedule for the purpose of its being filled up by the occupier of such house or of any specified part thereof, or by such manager or officer with such particulars as the Local Government may direct regarding the inmates of such house or part, or the person employed under such manager or officer at the time of the taking of the census, as the case may be.

(2) When any such schedule has been so left, the occupier of the house or part to which it relates, or the manager or officer with whom it is left, shall fill it up, or cause it to be filled up, to the best of his knowledge or belief, so far as regards the inmates of such house or part, or the persons employed under him at the time aforesaid, as the case may be, and shall sign his name thereto and, when so required, shall deliver the schedule so filled up and signed to the census-officer or to such person as the census-officer may direct.

Penalties.

10. In any of the following cases, namely :—

(*a*) if a census-officer or a person lawfully required to give assistance towards the taking of a census refuses or neglects to use reasonable diligence in performing any duty imposed upon him or in obeying any order issued to him in accordance with this Act or with any rule duly made thereunder,

(*b*) if a census-officer intentionally puts any offensive or improper question or knowingly makes any false return, or, without the previous sanction of the Governor-General in Council or the Local

Government, discloses any information which he has received by means of or for the purposes of a census return,

(*c*) if any person refuses to answer to the best of his knowledge or belief any question asked of him by a census-officer which he is legally bound by section 7 so to answer.

(*d*) if any person occupying any house, enclosure, vessel or other place refuses to allow a census-officer such reasonable access thereto as he is required by section 8 to allow,

(*e*) if any person removes, obliterates, alters or injures before the 31st day of March, 1931, any letters, marks or numbers which have been painted or affixed for the purposes of the census.

(*f*) if any occupier of a dwelling-house or part thereof or any person with whom a schedule is left under section 9 knowingly and without sufficient cause fails to comply with the provisions of section 9, or makes any false return under that section.

he shall be punishable with fine which may extend to fifty rupees.

Jurisdiction in prosecutions.

11. (1) The Government may, by notification in the *Offical Gazette*, declare before what class of Magistrates prosecutions under this Act may be instituted.

(2) Unless and until a notification is published under sub-section (1), all prosecutions under this Act shall, in the towns of Calcutta, Madras and Bombay, be instituted before a Presidency Magistrate, and elsewhere, before the District Magistrate.

(3) No prosecution under this Act shall be instituted except with the previous sanction of the Local Government, or of some officer authorised by the Local Government in this behalf.

Records of census not open to inspection or admissible in evidence in certain proceedings.

12. No person shall have a right to inspect any book, register or record made by a census-officer in the discharge of his duty as such officer or any schedule delivered under section 9, and notwithstanding anything to the contrary in the Indian Evidence Act, 1872, no entry in any such book, register, record or schedule shall be admissible as evidence in any civil proceeding or any proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure, 1898.

V of 1872.

V of 1898.

Temporary suspension of local enactments and rules as to mode of taking census in municipalities.

13. Notwithstanding anything in any enactment or rule with respect of the mode in which a census is to be taken in any municipality, the municipal authority may, at the time appointed for the taking of the census of British India during the year 1931, cause the census of the municipality to be taken wholly or in part by any method authorised by this Act.

Power in regard to expenses.

14. Notwithstanding anything in any enactment or rule, in regard to municipal, local, union or village funds, the Local Government may direct that the whole or any part of any expenses incurred for anything done in accordance with this Act may be charged to any municipal, local, union or village fund constituted for, and on behalf of, the area within which such expenses were incurred.

Power to make rules.

15. (1) The Governor-General in Council may make rules for carrying out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, the Governor-General in Council may make rules providing—

(*a*) for the appointment of census-officers and of persons to perform any of the duties of census officers or to give assistance towards the taking of a census, and for the general instructions to be issued to such officers or persons;

(*b*) for the enumerating of persons employed on railways and their families and of other classes of the population for whom it may be necessary or expedient to make special provision; and

(*c*) for the enumeration of persons travelling on the night when a census is taken.

(3) The Governor-General in Council may, by general or special order, direct that all or any of the powers conferred upon him by this section may also be exercised by any Local Government with respect to the territories administered by it.

INDIAN INCOME-TAX (PROVIDENT FUNDS) RELIEF ACT.

ACT No. XII of 1929.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor-General on the 1st October, 1929.)

An Act further to amend the Indian Income-tax Act, 1922, for certain purposes.

WHEREAS it is expedient further to amend the Indian Income-tax Act, 1922, for the purposes hereinafter appearing; It is hereby enacted as follows:— XI of 1922.

Short title and commencement.

1. (1) This Act may be called the Indian Income-tax (Provident Funds Relief) Act, 1929.

(2) It shall come into force on such date as the Governor-General in Council may, by notification in the *Gazette of India*, appoint.

Amendment of section 4, Act XI of 1922.

2. To sub-section (3) of section 4 of the Indian Income-tax Act, 1922 (hereinafter referred to as the said Act), the following clause shall be added, namely:— XI of 1922.

"(*ix*) Any income received by trustees on behalf of a recognised provident fund as defined in clause (*a*) of section 58A."

3. In sub-section (3) of section 15 of the said Act, after the word and figure " section 7 " the words ' and any sums exempted under sub-section (1) of section 58F " shall be inserted.

Amendment of section 15, Act XI of 1922.

Amendment of section 58, Act XI of 1922.

4. In section 58 of the said Act,—

(*a*) in the proviso to sub-section (1), after the word and figures " section 57 " the words, figures and letter, " and under section 58H " shall be added; and

(*b*) in sub-section (2), after the word and figures " section 57 " the words, figures and letter " and section 58H " shall be inserted.

Insertion of new Chapter IX A in Act XI of 1922.

5. After Chapter IX of the said Act the following Chapter shall be inserted, namely :—

" CHAPTER IX A."

SPECIAL PROVISIONS RELATING TO CERTAIN CLASSES OF PROVIDENT FUNDS.

Definitions.

58A. In this Chapter, unless there in anything repugnant in the subject or context,—

(*a*) a " recognised provident fund " means a provident fund which has been and continues to be recognised by the Commissioner, in accordance with the provisions of this Chapter;

(*b*) an " employer " means—

(*i*) a Hindu undivided family, company, firm or other associatiion of indviduals or persons, or

(*ii*) an individual engaged in a business, professors or vocation whereof the profits and gains are assessable to income-tax under section 10 or section 11,

maintaining a provident fund for the benefit of his or its employees;

(*c*) an "employee" means an employee participating in a provident fund, but does not include a personal or domestic servant;

(*d*) a "contribution" means any sum credited by or on behalf of any employee out of his salary, or by an employer out of his own monies, to the individual account of an employee, but does not include any sum credited as interest;

(*e*) the "balance to the credit" of an employee means the total amount to the credit of his individual account in a provident fund at any time;

(*f*) the "annual accretion" to the balance to the credit of an employee means the increase to such balance in any year, arising from contributions and interest;

(*g*) the "accumulated balance due" to an employee means the balance to his credit, or such portion thereof as may be claimable by him under the regulations of the fund, on the day he ceases to be an employee of the employer maintaining the fund; and

(*h*) the "regulations of a fund" means the special body of regulations governing the constitution and administration of a particular provident fund.

The according and withdrawal of recognition.

58B. (1) The Commissioner of Income-tax may accord recognition to any provident fund which, in his opinion, satisfies the conditions prescribed in section 58C and the rules made thereunder, and may, at any time, withdraw such recognition if, in his opinion, the provident fund contravenes any of those conditions.

(2) The Governor-General in Council may, at his discretion, direct the Commissioner of Income-tax to refuse to accord recognition to any provident fund, or may, at any time, withdraw recognition from any recognised provident fund.

(3) An order according recognition shall take effect on such date as the Commissioner may fix in accordance with any rules the Central Board of Revenue may make in this behalf, such date not being later than the last day of the financial year in which the order is made.

(4) An order withdrawing recognition shall take effect from the day on which it is made.

(5) An employer objecting to an order of the Commissioner refusing to recognise a provident fund may appeal, within sixty days of such order, to the Central Board of Revenue.

The appeal shall be in the form and shall be verified in the manner prescribed by the Central Board of Revenue.

Conditions to be satisfied by a recognised provident fund.

58C. (1) In order that a provident fund may receive and retain recognition, it shall satisfy the conditions set out below and any other conditions which the Governor-General in Council may, by rule, prescribe—

(*a*) All employees shall be employed in India, or shall be employed by an employer whose principal place of business is in British India.

(*b*) The contributions of an employee in any year shall be a definite proportion of his salary for that year and shall be deducted by the employer from the employee's salary in that proportion, at each periodical payment of such salary in that year, and credited to the employee's individual account in the fund.

(*c*) Subject to the provisions of section 58D, the contributions of an employer to the individual account of an employee in any year shall not exceed the amount of the contributions of the employee in that year, and shall be credited to the employee's individual account at intervals not exceeding one year.

(*d*) The fund shall consist of contributions as above specified, of accumulations thereof, and of

interest (simple and compound), credited in respect of such contributions and accumulations, and of securities purchased therewith, and of no other sums.

(*e*) The fund shall be vested in two or more trustees, under a trust which shall not be revocable save with the consent of all the beneficiaries.

(*f*) The employer shall not be entitled to recover any sum whatsoever from the fund, save in cases where the employee is dismissed for misconduct or voluntarily leaves his employment otherwise than on account of ill-health or other unavoidable case before the expiration of the term of service specified in this behalf in the regulations of the fund.

In such cases the recoveries made by the employer shall be limited to the contributions made by him to the individual account of the employee, and to interest (simple and compound) credited in respect of such contributions and accumulations thereof, in accordance with the regulations of the fund.

(*g*) The accumulated balance due to an employee shall be payable on the day he ceases to be an employee of the employer maintaining the fund.

(*h*) Save as provided in clause (*g*), or in accordance with such conditions and restrictions as the Governor-General in Council may, by rules, prescribe, no portion of the balance to the credit of an employee shall be payable to him.

(2) Where there is a repugnance between any regulation of a recognised provident fund and any provision of this Chapter or of the rules made thereunder, the regulation shall, to the extent of the repugnance, be of no effect.

The Commissioner may, at any time, require that such repugnance shall be removed from the regulations of the fund.

Power to relax restrictions of employer's contributions in certain cases.

58D. Subject to any rules wh ich the Governor-General in Council may make in this behalf, the Commissioner may, in respect of any particular fund, relax the provisions of condition (*c*) of sub-section (1) of section 58C—

(*a*) so as to permit the payment of larger contributions by an employer to the individual accounts of employees whose salary does not exceed five hundred rupees per mensem ; and

(*b*) so as to permit the crediting by employers to the individual accounts of employees of periodical bonuses or other contributions of a contingent nature, where the calculation and payment of such bonuses or other contributions is provided for on definite principles by the regulations of the fund.

Annual accretion deemed to be income received.

58E. The annual accretion in any year to the balance at the credit of an employee participating in a recognised provident fund shall be deemed to have been received by him in that year and shall be included in his total income for that year, and, subject to the exemptions specified in section 58F., shall be liable to income-tax and super-tax :

Provided that, for the purpose of sub-section (3) of section 15, out of such annual accretion only the employee's own contributions shall be included in his total income.

Exemption of annual accretion from income-tax.

58F. (1) An employee shall not be liable to pay income-tax on contributions to his individual account in a recognised provident fund, in so far as the aggregate of such contributions in any year does not exceed one-sixth of his salary in that year.

(2) In the accounts of a recognised provident fund, the contributions exempted from income-tax under sub-section (1) and accumulations thereof shall be shown separately, and interest thereon shall be calculated and shown separately.

Such interest shall be exempt from payment of income-tax, in so far as it is allowed at a rate not exceeding such rate as the Governor-General in Council may, by notification in the *Gazette of India*, fix in this behalf.

Exemption or accumulated balance from income-tax and super-tax.

58G. Where an employee participating in a recognised provident fund has rendered continuous service with his employer for a period of not less than five years, and the accumulated balance due to him becomes payable, such accumulated balance shall be exempt from payment of income-tax and super-tax, and shall be excluded from the computation of his total income:

Provided that the Commissioner of Income-tax may allow such exemption and exclusion where the employee has rendered continuous service with the employer for a period of less than five years, if, in his opinion, the service has been terminated by reason of the employee's ill-health, or by the contraction or discontinuance of the employer's business, or other cause beyond the control of the employee.

(2) Where exemption from payment of income-tax is not allowed under the provisions of sub-section (1), the Income-tax Officer shall calculate the total of the various sums of income-tax from the payment of which the contributions and interest credited to the employee's individual account have been exempted under the provisions of sub-sections (1) and (2) of section 58F, and such total shall be payable by the employee, in addition to any other income-tax for which he may be liable for the year in which the accumulated balance due to him becomes payable.

Deduction at source of income-tax payable on accumulated balances due.

58H. The trustees of a recognised provident fund, or other person authorised by the regulations of the fund to make payment of accumulated balances due to employees, shall, at the time an accumulated balance due to an employee is paid, deduct therefrom any income-tax payable under sub-section (2) of section 58G and any income-tax and super-tax payable on an employee's total income as determined under subsection (3) of section

58J, and sub-sections (4) to (9) of section 18 shall apply as if the sum to be deducted were income-tax payable under the head "Salaries."

Accounts of recognised provident funds.

58I. (1) The accounts of a recognised provident fund shall be maintained by the trustees of the fund and shall be in such form and for such periods, and shall contain such particulars as the Central Board of Revenue may prescribe.

(2) The accounts shall be open to inspection at all reasonable times by Income-tax authorities, and the trustees shall furnish to the Income-tax Officer such abstracts thereof as the Central Board of Revenue may prescribe.

Treatment of balances in newly recognised provident funds.

58J. (1) Where recognition is accorded to a provident fund with existing balances, an account shall be made of the fund up to the day before the day on which the recognition takes effect, showing the balance to the credit of each employee on such day, and containing such further particulars as the Central Board of Revenue may prescribe.

(2) The account shall also show in respect of the balance to the credit of each employee the amount thereof which is to be transferred to that employee's account in the recognised provident fund, and such amount (hereinafter called his transferred balance) shall be shown as the balance to his credit in the recognised provident fund on the date on which the recognition of the fund takes effect, and sub-sections (3) and (4) shall apply thereto.

Any portion of the balance to the credit of an employee in the existing fund which is not transferred to the recognised fund shall be excluded from the accounts of the recognised fund and shall be liable to income-tax and super-tax in accordance with the provisions of this Act other than this Chapter.

(3) Subject to such rules as the Central Board of Revenue may make in this behalf, the Income-tax Officer shall make a calculation of the aggregate of all sums comprised in a

transferred balance which would have been liable to income-tax, if this Chapter had been in force from the date of the institution of the fund, without regard to any tax which may have been paid on any such sum, and such aggregate (if any) shall be deemed to be income received by the employee in the year in which the recognition of the fund takes effect, and shall be included in the employee's total income for that year; and, for the purposes of assessment, the remainder of the transferred balance shall be disregarded, but no other exemption or relief, by way of refund or otherwise, shall be granted in respect of any sum comprised in such transferred balance:

Provided that, in cases of serious accounting difficulty, the Commissioner shall have power subject to the said rules, to make a summary calculation of such aggregate.

(4) Notwithstanding anything contained in condition (*h*) of sub-section (1) of section 58C, an employee, in order to enable to pay the amount of tax assessed on his total income as determined under sub-section (3), shall be entitled to withdraw from the balance to his credit in the recognised provident fund a sum not exceeding the difference between such amount and the amount to which he would have been assessed if the transferred balance had not been included in his total income.

(5) Nothing in this section shall affect the rights of the persons administering an unrecognised provident fund or dealing with it, or with the balance to the credit of any individual employee, before recognition is accorded, in any manner which may be lawful.

Treatment of fund transferred by employer to trustee.

58K. (1) Where an employer who maintains a provident fund (whether recognised or not) for the benefit of his employees and has not transferred the fund or any portion of it, transfers such fund or portion to trustees in trust for the employees participating in the fund, the amount so transferred shall be deemed to be of the nature of capital expenditure.

(2) When an employee participating in such fund is paid the accumulated balance due to him therefrom, any portion

of such balance as represents his share in the amount so transferred to the trustee (without addition of interest, and exclusive of the employee's contributions and interest thereon) shall be deemed to be an expenditure by the empolyer within the meaning of clause (*ix*) of sub-section (2) of section 10, incurred in the year in which the accumulated balance due to the employee is paid.

Provisions relating to rules.

58L. (1) All rules made under this Chapter shall be subject to the provisions of sub-sections (4) and (5) of section 59.

(2) In addition to any power conferred by this Chapter the Governor-General in Council may make rules—

(*a*) prescribing the statement and other information to be submitted with an application for recognition;

(*b*) limiting the contributions to a recognised provident fund by employees of a company who are shareholders in the company;

(*c*) providing for the assessment by way of penalty of any consideration received by an employee for an assignment of, or creation of a charge upon, his beneficial interest in a recognised provident fund;

(*d*) determining the extent to and the manner in which exemption from payment of income-tax and super-tax may be granted in respect of contributions and interest credited to the individual accounts of employees in a provident fund from which recognition has been withdrawn; and

(*e*) generally, to carry out the purposes of this Chapter and to secure such further control over the recognition of provident funds and the administration of recognised provident funds as he may deem requisite.

XIX of 1925.

Application of this Chapter.

58M. This Chapter shall not apply to any provident fund to which the Provident Funds Act, 1925, applies."

Finance Department (Central Revenues).

NOTIFICATION.

INCOME-TAX.

New Delhi, the 15th March 1930.

No. 8.—In pursuance of sub-section (2) of section 1 of the Indian Income-tax (Provident Funds Relief) Act, 1929 (XII of 1929), the Governor-General in Council is pleased to appoint the 15th March 1930, as the date on which the Act shall come into force.

No. 9.—In exercise of the powers conferred by Chapter IXA of the Indian Income-tax Act, 1922 (XI of 1922), the Governor-General in Council is pleased to make the following rules, the same having been previously published as required by sub-section (1) of section 58 L read with sub-section (4) of section 59 of the said Act :—

1. These rules may be called the Indian Income-tax (Provident Funds Relief) rules.

2. In these rules, "section" means a section of the Indian Income-tax Act, 1922 (XI of 1922).

3. The contributions made by employees after the date of recognition of a provident fund and the interest on the accumulated balances of such contributions shall be wholly invested in securities of the nature specified in clause (*a*), (*b*), (*c*), (*d*) or (*e*) of section 20 of the Indian Trusts Act, 1882, and payable both in respect of capital and of interest in British India.

4. (1) Withdrawals by employees shall not be allowed by the trustees except on special grounds in the following circumstances or circumstances of a similar nature—

(*a*) to pay expenses incurred in connection with the illness of a subscriber or a member of his family ;

(*b*) to pay for the passage over the sea of a subscriber or any member of his family ;

(*c*) to pay expenses in connection with marriages, funerals or ceremonies which by the religion of the subscribers it is incumbent upon him to perform and in connection with which it is obligatory that expenditure should be incurred;

(*d*) to meet the expenditure on building or purchasing a house or a site for a house provided that such house or site is assigned to the trustees of the fund;

(*e*) to pay premia on policies of insurance on the life of the subscriber or of his wife provided that the policy is assigned to the trustees of the fund and that the receipts granted by the insurance company for the premia are from time to time handed over to the trustees for inspection by the Income-tax Officer.

(2) For the purposes of sub-rule (1) "Family" means any of the following persons who reside with and are wholly dependent on the employee, namely:—the employee's wife, legitimate children, step children, parents, sisters and minor brothers.

(3) No such withdrawal shall exceed (1) the pay of the employee for three months, or, in the case of a withdrawal for the purpose specified in clause (*d*) of sub-rule (1), six months at the time when the advance is granted, or (2) the total of the accumulation of exempted contributions and exempted interest contained in the balance to the credit of the employee whichever is less.

(4) A second withdrawal shall not be permitted until the sum first withdrawn has been fully repaid.

5. (1) Where a withdrawal is allowed for a purpose specified in clause (*d*) or clause (*e*) of sub-rule (1) of rule 4 the amount withdrawn need not be repaid.

(2) Where a withdrawal is allowed for any other purpose the amount withdrawn shall be repaid in not more than

twenty-four equal monthly instalments and shall bear interest in accordance with rule 6 and no further withdrawal shall be permitted until repayment has been effected in full.

6. In respect of withdrawals which are repaid in not more than 12 monthly instalments, an additional instalment of 4 per cent. of the amount withdrawn shall be paid on account of interest; and in respect of withdrawals which are repaid in more than 12 monthly instalments two such instalments of 4 per cent. of the amount withdrawn shall be paid on account of interest:

Provided, however, that at the discretion of the Trustees of the Fund, interest may be recovered on the amount withdrawn or the balance thereof outstanding from time to time at 1 per cent. above the rate which is payable for the time being on the balance in the fund at the credit of the member.

7. The employer shall deduct such instalments from the employees' salary, and pay them to the Trustees. The deductions shall commence from the second monthly payment made after the withdrawal or in the case of an employee on leave without pay from the second monthly payment made after his return to duty.

8. In case of default of repayment of instalments under rules 6 and 7, the Commissioner of Income-tax may at his discretion order that the amount of the withdrawal or the amount outstanding shall be added to the total income of the employee for the year in which the default occurs and the Income-tax Officer shall assess the employee accordingly.

9. Notwithstanding anything contained in Rules 4 to 8 it shall be open to the trustees of a recognised provident fund to permit the withdrawal of ninety per cent. of the amount standing at the credit of an employee if the employee takes leave preparatory to retirement provided that if he rejoins duty on the expiry of his leave he shall refund the amount drawn together with interest at the rate allowed by the fund.

10. (1) An application for recognition shall be made by the employer maintaining the fund for which recognition is sought and shall be accompanied by the following documents—

(*a*) the trust deed if any in original with one copy thereof, the latter to be retained by the Commissioner, and

(*b*) the rules of the fund.

Provided that if the original of the trust deed cannot conveniently be produced, it shall be open to the Commissioner of Income-tax to accept in lieu of the original a copy certified either by a Magistrate or in any manner specified in rule 7 of the Indian Companies Rules, 1914, in which case an additional copy shall be furnished for retention by the Commissioner.

(2) The application shall be submitted through the Income-tax Officer of the area in which the accounts of the funds are kept.

(3) The application shall contain the following information :—

(*a*) Name of employer and address, his business, profession, etc., also his principal place of business.

(*b*) Number of employees subscribing to the fund—

(*i*) in British India ;

(*ii*) in Indian States ;

(*iii*) outside India.

(*c*) Place where the accounts of the fund are or will be maintained.

(*d*) If the fund is already in existence—

(*i*) a copy of the last balance sheet of the fund where such is maintained,

(*ii*) details of investments of the fund.

(4) A verification in the following form shall be annexed to the application.

Form of Verification.

We the trustee(s) of the above named fund do declare that what is stated in the above application is true to the best of our information and belief, and that the documents sent herewith are the originals or true copies thereof.

11. Where an employee of a company owns shares in the company with a voting power exceeding ten per cent. of the whole of such power the sum of the exempted contributions of the employee and employer to the recognised provident fund maintained by the company shall not exceed Rs. 250 in any month.

12. If an employee assigns, or creates a charge upon his beneficial interest in a recognised provident fund, the Income-tax Officer shall, on the fact of the assignment or charge coming to his knowledge, give notice to the employee that if he does not secure the cancellation of the assignment or charge within two months of the date of receipt of the notice the consideration received for such assignment or charge shall be deemed to be income received by him in the year in which the fact became known to the Income-tax Officer and shall be assessed accordingly.

13. If the Commissioner withdraws recognition from a recognised provident fund, the balance to the credit of each employee at the end of the financial year prior to the date of the withdrawal of recognition shall be paid to him free of income-tax and super-tax at the time when such employee receives the accumulated balance due to him. The remainder of the accumulated balance due to him shall be liable to income-tax and super-tax as if the fund had never been recognised.

14. Before withdrawing recognition, the Commissioner of Income-tax shall give an opportunity to the employer and the trustees of the fund to show cause why recognition should not be withdrawn.

NOTIFICATION.

INCOME-TAX.

New Delhi, the 15th March 1930.

No. 10.—In pursuance of sub-section (2) of section 58-F. of the Indian Income-tax Act, 1922 (XI of 1922), the Governor General in Council is pleased to fix six per cent. as the rate referred to in the said sub-section.

CENTRAL BOARD OF REVENUE.

NOTIFICATION.

INCOME-TAX.

New Delhi, the 15th March 1930.

No. 11.—In exercise of the powers conferred by section 59 of the Indian Income-tax Act, 1922 (XI of 1922), the Central Board of Revenue directs that the following further amendments shall be made in the Indian Income-tax Rules, 1922, the same having been previously published as required by sub-section (4) of the said section, namely :—

1. In rule 17 of the said rules after column 12 in the form of return, the following column shall be inserted, namely :—

> 12A. Whether person contributes to a recognised provident fund (Chapter IXA).

2. Rule 18 of the said rules shall be numbered 18 (1) and to the said rule as so numbered the following sub-rule shall be added, namely :—

> " (2) The company shall also attach to the return a statement showing the sums charged in the accounts under the provisions of section 58K(2)."

3. In the statement of total income in rule 19 and in Part I of the statement of total income in rule 37A of the said rules—

(1) after entry 1, the following entries shall be inserted, namely :—

1A. The contributions made by an employer to the account in a recognised provident fund of the person making the return.

1B. The interest accruing to the account mentioned in 1A which is not exempt from income-tax [section 58F(2)].

(2) for the entry relating to deductions the following entry shall be substituted, namely :—

Deductions claimed—

(*a*) on account of insurance premia ;

(*b*) on account of contributions to a provident fund to which the Provident Funds Act applies ;

(*c*) on account of contributions to a recognised provident fund [section 58A (*a*)] ;

(*d*) others.

4. To note 5 of the notes appended to the statement of total income in rule 19 and to Part II of the statement of total income in rule 37A of the said rules the following shall be added, namely :—

(*c*) You are also required to attach a statement showing the sums charged in your accounts under the provisions of section 58K(2),

and in note 5 of the notes appended to Part II of the statement in rule 37A, the portion beginning with the words " Where you do not keep your accounts in such form " shall be lettered (*b*).

5. For the assessment form in Rule 20 of the said Rules, the following shall be substituted, namely :—

ASSESSMENT FORM.

ASSESSMENT FOR 193-193 UNDER SECTION , ACT XI OF 1922.

District or Area————————

Name of assessee } Number in General Index
Address , } Number of miscellaneous record.

Serial No.	Detailed sources of income.	Amount of income.	Tax deducted at source.	REMARKS.
		Rs.	Rs. a.	
1	Salary (including employee's provident fund contributions).			
1A	Annual accretion (less employee's provident fund contribution) under section 58A (*f*).			
2	Interest on securities ..			
3	Property			
4	Business			
5	Profession			
6	Other sources			

		Rs.	a.	Rs.	a.
(*i*)	Total income				
(*ii*)	Deduction under section 7 (*i*) or on account of provident fund, to which the Provident Fund Act, 1897, applies.				
(*iii*)	Deduction on account of recognized provident fund—				
	(*a*) Contributions				
	(*b*) Exempted interest				
(*iv*)	Deduction on account of insurance premia				
(*v*)	Deduct sums received as dividends or from a firm the profits of which have been charged to tax				
(*vi*)	Deduct amount of interest from tax-free securities of the Government of India or of a local Government				
(*vii*)	Income now to be taxed				
(*viii*)	Rate applicable.....pies per rupee ..				
(*ix*)	Amount of tax				
		Rs.	a.		
(*x*)	Deduction under section 17				
(*xi*)	Amount of deductions at source from salary or interest on securities for which credit is given under section 18 (5)				
(*xii*)	Abatement on account of dividends (at.... pies per rupee).				
(*xiii*)	Abatement on account of income from a registered firm (at.....pies per rupee.)				
(*xiv*)	Net amount of tax (*or* refund)				
(*xv*)	Penalty under section 28 or section 25(2)				
(*xvi*)	Total sum payable (*or* to be refunded)—(in figures as well as in words).				

Rupees.....

Annas..... ..

Dated,———— 193 . *Income-tax Officer.*

Classification of Demand.

Serial No.	Classification.	Amount of tax. Rs.	a.
1	Salaries—		
	(*a*) Paid by Government		
	(*b*) ,, a local authority		
	(*c*) ,, companies, other bodies and associations		
	(*d*) ,, private employers		
2	*Interest on securities—		
	(*a*) on securities of the Government of India ..		
	(*b*) ,, ,, local Governments		
	(*c*) on debentures and other securities of a local authority or company		
3	Income derived from property		
4	,, ,, ,, business		
5	Professional earnings		
6	Income derived from other sources		
	Total ..		
	Deduction on account of section 7 (*i*), 15 or 58F. ..		
	Deduction on account of section 17		
	Total of refunds and rebates as in the classification cage below		
	Penalty under section 25 (2)		
	,, ,, ,, 28..		
	Net demand (*or* refund)		

*Where the result of an assessment is an abatement the sum allowed as a refund or rebate should be entered in the classification cage below.

† Classification of refunds and rebates.

Source of income.	Rate of refund or rebate.	Amount of refund or rebate. Rs.	a.

†Items (*xii*) and (*xiii*) on pre-page and abatement regarding securities.

Record of Cash Refunds.

Date of issue of notice of demand.					
	Number of voucher ..				
	Date of voucher ..				
	Amount of refund ..				
	Reason for refund ..				

* Return.	* Accounts.
N—Not submitted.	N—Not submitted.
A—Submitted and accepted.	A—Submitted and accepted.
R—Submitted, but assessment not based on it.	R—Submitted, but assessment not based on them.

*NOTE—For the purpose of compiling Annual Return No. VIII, I. T. Os. should invariably strike out the inapplicable entries.

NOTIFICATION.

INCOME-TAX.

New Delhi, the 15th March 1930.

No. 12.—In exercise of the powers conferred by Chapter IX-A, and by section 59 of the Indian Income-tax Act, 1922, (XI of 1922), the Central Board of Revenue is pleased to make the following rules, the same having been previously published as required by sub-section (1) of section 58L read with sub-section (4) of section 59 of the said Act :—

1. These rules may be called the Indian Income-tax (Provident Funds Relief) (Central Board of Revenue) Rules.

2. In these rules " section " means a section of the Indian Income-tax Act, 1922 (XI of 1922).

3. An order according recognition to a provident fund shall take effect—

(*a*) in cases where the application for recognition is received by the Commissioner of Income-tax before the 31st March 1930,—on that date;

(*b*) in other cases on the last day of the month in which the order is made, or, at the request of the employer, on the last day of any later month in the same financial year.

4. An appeal under sub-section (5) of section 58-B shall be in the following form and shall be verified in the manner indicated therein :—

Form of appeal against non-recognition of a Provident Fund by a Commissioner of Income-tax.

To The Central Board of Revenue.
The petition of employer(s)
carrying on business, profession or at

Your petitioner(s) applied to the Commissioner of Income-tax under section 58-B., of the Indian Income-tax Act, 1922, for the recognition of the provident fund maintained by them (him) for the benefit of their (his) employees. The Commissioner of Income-tax has refused recognition for the reasons stated in his order dated
of which a copy is attached.

For the reasons set out below your petitioner(s) submit(s) that the fund should be recognised; and pray(s) that the Central Board of Revenue may be pleased to accord recognition.

Grounds of appeal.

$\frac{\text{I}}{\text{We}}$ the petitioner(s) named in the above petition do declare that what is stated therein is true to the best of $\frac{\text{our}}{\text{my}}$ information and belief.

Signature

Address of Appellant.

Date

5. The accounts of a recognised provident fund shall be prepared at intervals of not more than twelve months.

6. An account shall be maintained for each subscriber to the fund in the following form :—

Name..... Date of joining Fund.

Year and Month.	Salary.	Contributions and Interest.					
		Contributions by employee.	Interest on sums in column 3.	Regular contributions by employer.	Interest on sums in column 5.	Employer's contributions of a contingent nature (including forfeitures of exemployees' contributions lapsing to the benefit of other employees).	Interest on sums in column 7.
1	2	3	4	5	6	7	8
BALANCE B. F.							
April							
May							
....							
....							
March							
Adjustment on account of temporary withdrawals account (Columns 11 and 12 only).	Total ..						
Adjustment on account of non-repayable withdrawals account (Columns 11, 12, 13 and 14).							
	Total carried over	3 and 4.		5 and 6.		7 and 8.	

N.B.—The totals of Columns 3 and 4, 5 and 6, 7 and 8 and 11 and 12 will be carried into the

NON-REPAYABLE WITHDRAWALS ACCOUNT.

	Amount.	
April		
May		
June		
July		
....		
....		
....		
March		
Total ..		

Account closed.
Date
Paid to employee
Lapsed to employer or to fund
Recovery by employer.

Total contributions. Columns 3, 5 and 7.	Total interest. Columns 4, 6 and 8.	Exempt.		No exempt.		Additions to total income (5, 7 and 10).	REMARKS.
		Contributions not exceeding 1/9th of salary for the year.	Interest on sums in column 11 at....% p.a.	Contributions. Column 9 minus Column 11.	Interest. Column 10 minus Column 12.		
9	10	11	12	13	14	15	16
		11 and 12.					

next year as the opening balance of Columns 3, 5, 7 and 11, respectively.

TEMPORARY WITHDRAWALS ACCOUNT.

	Advance.	Repayment	Interest.
Balance brought forward—			
April			
May			
June			
July			
....			
....			
....			
....			
March			
		Balance carried over	

7. An abstract for the financial year or other applicable accounting period of the individual account of each employee participating in a recognised provident fund shall be furnished by the trustees to the Income-tax Officer of the area in which the employer conducts his business, profession or vocation, or to such other Income-tax Officer as the Commissioner may, in each case, direct, not later than the fifteenth day of June in each year. It shall be in the form prescribed in rule 6, but shall show only the totals of the various columns thereof for the financial year or other accounting period. It shall also give an account of any temporary withdrawals by the employee during the year and of the repayment thereof.

8. The account to be made under the provisions of sub-section (1) of section 58-J. shall show in respect of each employee (*i*) the total salary paid to the employee during the period of his participation in the provident fund, (*ii*) the total contributions, (*iii*) the total interest which has accrued thereon, and (*iv*), so far as may be, the percentage of the employee's salary in accordance with which contributions have been made by the employer and employee.

INDIAN COTTON CESS ACT.

ACT No. XIV of 1929.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 1st October* 1929.)

An Act further to amend the Indian Cotton Cess Act, 1923, for certain purposes.

WHEREAS it is expedient further to amend the Indian XIV of 1923. Cotton Cess Act, 1923, for the purposes hereinafter appearing; It is hereby enacted as follows :—

Short title. 1. This Act may be called the Indian Cotton Cess (Amendment) Act, 1929.

Amendment of section 4, Act XIV of 1923.

2. In section 4 of the Indian Cotton Cess Act, 1923 (hereinafter referred to as the said Act), XIV of 1923

(*i*) in clause (*i*), for the words "the Agricultural Adviser to the Government of India," the words "the Vice-Chairman of the Imperial Council of Agricultural Research" shall be substituted; and

(*ii*) after clause (*i*) the following clause shall be inserted, namely :—

"(*ia*) the Expert Adviser to the Imperial Council of Agricultural Research in agricultural matters;"

Amendment of section 5, Act XIV of 1923.

3. In sub-section (2) of section 5 of the said Act, for the words "The Agricultural Adviser to the Government of India," the words "The Vice-Chairman of the Imperial Council of Agricultural Research" shall be substituted.

INDIAN STAMP (BOMBAY AMENDMENT) ACT.

BOMBAY ACT NO. I OF 1929.

(*First published, after having received the assent of the Governor-General, in the "Bombay Government Gazette" on the 20th March* 1929.)

An Act further to amend the Indian Stamp (Bombay Amendment) Act, 1922.

WHEREAS it is expedient further to amend the Indian Stamp (Bombay Amendment) Act, 1922, in manner hereinafter appearing; and whereas the previous sanction of the Governor General required by section 80A (3) of the Government of India Act and the previous sanction of the Governor required by section 80C of the said Act have been obtained for the passing of this Act; It is hereby enacted as follows :— Bom. II of 1922.

Short title.

1. This Act may be called the Indian Stamp (Bombay Amendment) Act, 1929. 5 & 6 Geo. V, c. 61.

Commencement. **2.** This Act shall come into force on the 1st day of April 1929.

Bom. II of 1922. **3.** In clause (iii) of section 1 of the Indian Stamp (Bombay Amendment) Act, 1922, for the word "seven" the word "eight" shall be substituted.

Amendment of section 1 of Bom. II of 1922.

COURT FEES (BOMBAY AMENDMENT) ACT.

BOMBAY ACT NO. II OF 1929.

(First published, after having received the assent of the Governor-General, in the "Bombay Government Gazette" on the 26th March 1929.)

An Act to amend the Court-fees (Bombay Amendment) Act, 1926.

Bom. III of 1926. WHEREAS it is expedient to amend the Court-fees (Bombay Amendment) Act, 1926, in manner hereinafter appearing; and whereas the previous sanction of the Governor required by section 80C of the Government of India Act has been obtained for the passing of this Act; It is hereby enacted as follows:—

5 & 6 G c. 61.

Short title. **1.** This Act may be called the Court-fees (Bombay Amendment) Act, 1929.

Commencement. **2.** This Act shall come into force on the 1st day of April 1929.

Bom. III of 1926. **3.** In sub-section (3) of section 1 of the Court-fees (Bombay Amendment) Act, 1926, the word "four" shall be substituted for the word "three."

Amendment of section 1 of Bom. III of 1926.

INDIAN REGISTRATION (BOMBAY AMENDMENT) ACT.

BOMBAY ACT No. V OF 1929.

(First published, after having received the assent of the Governor-General, in the "Bombay Government Gazette" on the 22nd May 1929.)

An Act further to amend the Indian Registration Act, 1908, in its application to the Presidency of Bombay.

WHEREAS it is expedient further to amend the Indian Registration Act, 1908, in its application to the Presidency of Bombay in manner hereinafter appearing; and whereas the previous sanction of the Governor-General required by section 80A of the Government of India Act has been obtained for the passing of this Act; It is hereby enacted as follows :— XVI of 1908. 5 & 6 Geo. V c. 61.

Short title.

1. This Act may be called the Indian Registration (Bombay Amendment) Act, 1929.

Amendment of section 8 of Act XVI of 1908.

2. To sub-section (1) of section 8 of the Indian Registration Act, 1908, hereinafter called the said Act, the following shall be added, namely :— XVI of 1908.

"Provided that the Local Government may delegate, subject to such restrictions and conditions as it thinks fit, to the Inspector-General of Registration the power of appointing inspectors of registration offices."

Amendment of section 13 of Act XVI of 1908.

3. In section 13 of the said Act.

(1) sub-sections (1) and (2) shall be repealed; and

(2) after the word "Sub-Registrars" the words "and Inspectors of Registration offices" shall be inserted.

Amendment of section 21 of Act XVI of 1908.

4. To sub-section (2) of section 21 of the said Act the following shall be added, namely :—

"In all city surveyed areas in the Bombay Presidency houses and lands shall also be described by their cadastral survey numbers as in the city survey maps and records."

Amendment of section 22 of Act XVI of 1908.

5. In sub-section (2) of section 22 of the said Act for the word "Save" the words "Except in the case of city surveyed areas in the Bombay Presidency and except" shall be inserted.

Amendment of section 36 of Act XVI of 1908.

6. In section 36 of the said Act for the words "may in his discretion" the words "in his discretion may, upon receipt of the prescribed fee, issue, or may" shall be substituted; and after the word "issue" a comma shall be inserted.

Amendment of section 54 of Act XVI of 1908.

7. In sub-section (2) of section 51 of the said Act after the figures "89" the word and figures "sub-sections (2) and (4)" shall be inserted.

Amendment of section 54 of Act XVI of 1908.

8. In section 54 of the said Act after the word "books" where it occurs for the second time the words "and there shall also be prepared current indexes of the contents of the copies filed under sub-sections (1) and (3) of section 89" shall be inserted.

Amendment of section 55 of Act XVI of 1908.

9. In section 55 of the said Act,

(*a*) for sub-section (1) the following shall be substituted, namely :—

"(1) six such indexes shall be made in all registration offices and shall be named, respectively, Index No. I, Index No. I-A, Index No. II, Index No. II-A, Index No. III and Index No. IV;"

(*b*) after sub-section (2) the following sub-section shall be inserted namely :—

" (2*A*) Index No. I-A shall contain the names including the father's name, or, in the case of persons usually described by their mother's name, the mother's name and the places of residence of all persons executing, and of all persons claiming under, the documents of which copies are filed under sub-section (1) or (3) of section 89 ;"

(*c*) after sub-section (3) the following sub-section shall be inserted, namely :—

" (3*A*) Index No. II-A shall contain such particulars mentioned in section 21 as the Inspector-General may, from time to time, prescribe in this behalf in regard to every copy filed under sub-section (1) or (3) of section 89;"

(*d*) for the words " and additions " wherever they occur the words " including the father's name, or, in the case of persons usually described by their mother's name, the mother's name, and the places of residence " shall be substituted.

Amendment of section 57 of Act XVI of 1908.

10. In sub-section (1) of section 57 of the said Act after the words and figure " Book No. I " the following words and figures shall be inserted, namely :—

" and, so long as they are preserved, the copies filed under sub-sections (1) and (3) of section 89 and the indexes relating to such copies."

Amendment of section 69 of Act XVI of 1908

11. In clause (*h*) of sub-section (1) of section 69 of the said Act, after the figures " I " and " II" the figures " I-A " and " II-A " respectively shall be inserted.

Amendment of section 89 of Act XVI of 1908.

12. In sub-sections (1) and (3) of section 89 of the said Act for the words and figure " Book No. I " the word " office " shall be substituted.

BOMBAY MATERNITY BENEFIT ACT.

BOMBAY ACT No. VII OF 1929.

(First published, after having received the assent of the Governor-General, in the "Bombay Government Gazette" on the 23rd May 1929.)

An Act to regulate the employment of women in factories some time before and some time after confinement and to provide for the payment of maternity benefit to them.

5 & 6 Geo. V, c. 61.

WHEREAS it is expedient to regulate the employment of women in factories some time before and some time after confinement and to provide for the payment of maternity benefit to them in the manner hereinafter provided; And Whereas the previous sanction of the Governor-General required by sub-section (3) of section 80-A of the Government of India Act and the previous sanction of the Governor required by section 80-C of the said Act have been obtained for the passing of this Act; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Bombay Maternity Benefit Act, 1929.

Extent and operation.

2. (1) This Act shall apply in the first instance to the Bombay Suburban District and the cities of Bombay, Ahmedabad, Viramgam, Surat, Broach, Jalgaon, Sholapur, Belgaum, Amalner and Karachi. The Government may, from time to time, by notification in the "Bombay Government Gazette" extend this Act to such other places as it thinks fit.

(2) It shall come into operation on the first day of July 1929.

Definitions.

3. In this Act, unless there is anything repugnant in the subject or context,—

XII of 1911.

(*a*) "Employer" includes an occupier of a factory as defined in the Indian Factories Act, 1911, and the manager of a factory;

(*b*) the expressions "employ", "employed", "factory", and "inspector of factories" shall have the same meanings as are respectively assigned to them under the Indian Factories Act, 1911; XII of 1911.

(*c*) "maternity benefit" means the amount of money payable under the provisions of this Act to a woman employed in a factory.

4. After this Act comes into operation,—

Employment of or work by women in factories prohibited during certain period.

(1) no employer shall knowingly employ a woman in any factory during the four weeks immediately following the day of her delivery; and

(2) no woman shall work in any factory during the four weeks immediately following the day of her delivery.

5. (1) Subject to the provisions of this Act, every woman employed in a factory shall be entitled to the payment of maternity benefit at the rate of eight annas a day for the actual days of her absence for the period immediately preceding her confinement and for the four weeks immediately following her confinement as mentioned in sub-section (2):

Right to payment of maternity benefit.

Provided that a woman shall not be entitled to maternity benefit unless she has been employed in the factory of the employer from whom she claims maternity benefit for a period of not less than six months immediately preceding the date on which she notifies her intention under sub-section (1) of section 6.

(2) The maximum period for which any woman shall be entitled to the payment of maternity benefit shall be seven weeks, that is to say, three weeks up to and including the day of her delivery and four weeks immediately following that day. If a woman dies during this period the maternity benefit shall be payable only for the days up to and including the day of her death.

6. (1) Any woman employed in a factory and entitled to maternity benefit under the provisions of this Act, who is pregnant may, on any day, give notice in writing to her employer stating that she expects to be confined within one month next following that her maternity benefit may be paid to her, and that she will not work in any employment during the period for which she receives maternity benefit.

Procedure regarding payment of maternity benefit.

(2) The employer shall thereupon permit such woman to absent herself from the factory from the following day until four weeks after the day of her delivery.

(3) The amount of maternity benefit for the period up to and including the day of delivery shall be paid by the employer to the woman within forty-eight hours of the production of a certified extract from a birth register stating that the woman has given birth to a child. The amount due for the subsequent period shall be paid punctually each fortnight in arrear.

7. If a woman entitled to maternity benefit under this Act dies during the period for which she is entitled to maternity benefit the employer shall pay the amount of maternity benefit due, if the newly born child survives her, to the person who undertakes the care of the child; and if the child does not survive her to her legal representatives.

Payment of maternity benefit in case of a woman's death.

8. When a woman absents herself from work in accordance with the provisions of this Act it shall not be lawful for her employer to give her notice of dismissal during such absence or on such a day that the notice will expire during such absence.

No notice of dismissal to be given to a woman during period of maternity benefit.

9. If a woman works in any factory after she has been permitted by her employer to absent herself under the provisions of section 6 she shall forfeit her claim to the payment of the maternity benefit to which she is entitled.

Forfeiture of maternity benefit.

Penalty for contravention of the Act by an employer.

10. If any employer contravenes the provisions of this Act he shall, on conviction, be liable to a fine which may extend to five hundred rupees.

Penalty for contravention of the Act by a woman.

11. If any woman works in any factory within four weeks of the date of her delivery she shall be liable, on conviction, to a fine not exceeding ten rupees.

Cognisance of offences.

12. (1) No prosecution under this Act shall be instituted except by or with the previous sanction of the inspector of factories.

(2) No Court inferior to that of a Presidency Magistrate or of a Magistrate of the First Class shall try any offence against this Act or any rules thereunder.

Limitation of prosecutions.

13. No Court shall take cognisance of any offence against this Act or any rule thereunder unless complaint thereof is made within six months of the date on which the offence is alleged to have been committed.

Rules.

14. (1) The Governor in Council may make rules for the purpose of carrying into effect the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for—

(*a*) the preparation and maintenance of a muster roll and the particulars to be entered in such roll;

(*b*) the inspection of factories for the purposes of this Act by inspectors of factories;

(*c*) the exercise of powers and the performance of duties by inspectors of factories for the purposes of this Act;

(*d*) the method of payment of maternity benefit in so far as provision has not been made in this Act; and

(*e*) any other matter for which no provision has been made in this Act and for which provision is, in the opinion of the Governor in Council, necessary.

(3) Any such rule may provide that a contravention thereof shall be punishable with fine which may extend to fifty rupees.

(4) The making of rules under this section shall be subject to the condition of previous publication. Such rules shall be laid on the table of the Bombay Legislative Council for one month previous to the next session thereof and shall be liable to be rescinded or modified. If any rule is modified the Governor in Council may accept the modification and reissue the rule accordingly or may rescind the rule.

Copies of this Act and rules thereunder to be exhibited.

15. A copy of the provisions of this Act and the rules thereunder in the local vernacular shall be exhibited in a conspicuous place by the employer in every factory in which women are employed.

BOMBAY PREVENTION OF INTIMIDATION ACT.

BOMBAY ACT No. VIII OF 1929.

(*First published, after having received the assent of the Governor-General, in the "Bombay Government Gazette" on the 3rd September* 1929.)

An Act to make the offence of criminal intimidation cognizable in times of emergency.

WHEREAS it is expedient to take power to enable the police to deal effectively with the offence of criminal intimidation in certain areas of the Bombay Presidency;

5 & 6 Geo V, c. 61.

And whereas the previous sanction of the Governor-General required by sub-section (3) of section 80A of the Government of India Act has been obtained for the passing of this Act;

It is hereby enacted as follows :—

Short title, extent, duration and commencement.

1. (1) This Act may be called the Bombay Prevention of Intimidation Act, 1929.

(2) It extends to the Presidency Area and shall remain in force for a period of five years.

(3) This section and sections 2 and 3 shall come into operation forthwith ; section 4 shall come into force in the whole of the Presidency Area or in any part or parts thereof on the date or dates on which a state of emergency is declared to exist in such area or part or parts thereof by notification under section 3, and shall continue to be in operation for such period, not exceeding one month at a time, as may be specified in such notification unless such notification is sooner cancelled by the Local Government.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,

(*a*) "Presidency Area" means the City of Bombay and the Bombay Suburban District ;

(*b*) "Criminal Intimidation" has the meaning assigned to it by section 503 of the Indian Penal Code. XLV of 1860.

Declaration of state of emergency.

3. The Local Government, if satisfied that the public tranquillity in the Presidency Area or any part or parts thereof is endangered by the prevalence of criminal intimidation, may, at any time by notification in the *Bombay Government Gazette* declares that a state of emergency exists in the whole area or in any part or parts thereof and shall set forth the reasons for such declaration in the notification.

Offence of criminal intimidation to be cognizable.

4. Notwithstanding anything contained in the Second Schedule to the Code of Criminal Procedure, 1898, the offence of criminal intimidation shall be a cognizable offence as defined in that Act and the rest of the provisions of that Act shall have effect accordingly. V of 1898.

BOMBAY SMOKE-NUISANCES (AMENDMENT) ACT.

BOMBAY ACT No. X OF 1929.

(First published, after having received the assent of the Governor-General, in the "Bombay Government Gazette" on the 24th September 1929.)

An Act further to amend the Bombay Smoke-Nuisances Act, 1912.

Bom. VII of 1912.

WHEREAS it is expedient further to amend the Bombay Smoke-Nuisances Act, 1912, in manner hereinafter appearing; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Bombay Smoke-Nuisances (Amendment) Act, 1929.

Bom. VII of 1912.

Amendment of section 3 of Bom. VII of 1912.

2. In section 3 of the Bombay Smoke-Nuisances Act, 1912, hereinafter called the said Act.

(1) After sub-section (1) the following shall be inserted :—

"(1*A*) 'Flue' or 'chimney' means any 'flue' or 'chimney' joined to connect with or forming part of a furnace."

(2) In clause (*a*) of sub-section (5) the words "flue or chimney" shall be inserted after the word "furnace" wherever it occurs.

Insertion of new sections 9A and 9B in Bom. VII of 1912.

3. After section 9 of the said Act, the following sections shall be inserted, namely :—

No furnace, etc., to be erected unless plans are approved by Commission.

"9A. (1) No furnace, flue or chimney shall be erected, altered, added to or re-erected except in accordance with plans approved by the Commission.

(2) If any furnace, flue or chimney is erected, altered, added to or re-erected in contravention of the provisions of sub-section (1), the owner of such furnace, flue or chimney shall be liable to fine which may extend to one hundred rupees; and, if any such furnace, flue or chimney is used without the permission of the Commission, to a further fine not exceeding twenty rupees for every day during which such use continues.

Power to order demolition of furnace, flue or chimney unlawfully erected.

9B. (1) A Magistrate imposing a fine on any person under sub-section (2) of section 9A may, by order, direct such person to demolish the furnace, flue or chimney within a period to be specified in the order.

(2) Any such person failing to demolish any furnace, flue or chimney within the period specified in the order, or within such longer period as the Magistrate may, for reasons to be stated, allow, shall be liable to fine which may extend to twenty rupees for every day thereafter during which such failure continues."

Amendment of section 10 of Bom. VII of 1912.

4. In section 10 of the said Act,

(*a*) after the word "furnace," wherever it occurs the words "flue or chimney" shall be inserted;

(*b*) the words "or stoked" occurring in clause (*c*) of sub-section (1) shall be omitted.

Amendment of section 11 of Bom. VII of 1912.

5. After clause (*h*) of sub-section (2) of section 11 of the said Act, the following shall be inserted :—

"(*hh*) prescribe the procedure regarding the submission and approval of plans under sub-section (1) of section 9A."

BOMBAY PORT TRUST (AMENDMENT) ACT.

BOMBAY ACT No. XVI OF 1929.

(*First published, after having received the assent of the Governor-General, in the "Bombay Government Gazette" on the* 17*th October* 1929.)

An Act further to amend the Bombay Port Trust Act No. VI of 1879.

Bom. VI of 1879.

WHEREAS it is expedient further to amend the Bombay Port Trust Act, 1879, in manner hereinafter provided ; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Bombay Port Trust (Amendment) Act, 1929.

2. In section 5 of the Bombay Port Trust Act, 1879—

Bom. VI of 1879.

Amendment of section 5 of Bom. VI of 1879.

(*a*) in sub-section (1) for the word "twenty-one" the word "twenty-two" and for the word "seven" the word "eight" shall be substituted ;

(*b*) in sub-section (2) for the word "seven" the word "eight" shall be substituted, and after the word "Brigade" the words "and one shall be representative of Labour" shall be added.

PRESIDENCY AREA (EMERGENCY) SECURITY ACT.

BOMBAY ACT No. XVII OF 1929.

(*First published, after having received the assent of the Governor-General, in the "Bombay Government Gazette" on the* 19*th November* 1929.)

An Act for safeguarding life and property in the Presidency Area in times of emergency.

WHEREAS IT is expedient to make provision in manner hereinafter appearing for the safeguarding of life and property in the Presidency Area in times of emergency ;

And whereas the previous sanction of the Governor General required by Sub-section (3) of section 80A of the Government of India Act has been obtained for the passing of this Act ; 5 & 6 Geo. V, c. 61.

It is hereby enacted as follows :—

Short title.

1. This Act may be called the Presidency Area (Emergency) Security Act, 1929.

Extent, commencement and duration.

2. (1) This Act shall extend to the whole of the Presidency of Bombay and shall remain in force for five years.

(2) Section 5 shall come into force on the date or dates on which a state of emergency is declared under section 4 and shall continue in force for three months from such date or dates. The rest of the Act shall come into force at once.

Definitions.

3. In this Act, unless there is anything repugnant in the subject or context,—

" Presidency Area " means the City of Bombay and the Bombay Suburban District.

Power to declare state of emergency.

4. The Local Government, if satisfied that the public tranquillity and security of life and property in the Presidency Area or any part thereof are endangered, may at any time, by notification in the *Bombay Government Gazette*, declare that a state of emergency exists and shall set forth the reasons for such declaration in the notification.

Power to order removal of turbulent character.

5. (1) Whenever the Commissioner of Police or District Magistrate exercising jurisdiction in the Presidency Area is satisfied that any person within his jurisdiction is committing or has committed or is about to commit or is assisting abetting or inciting by words either spoken or written the commission of

(*a*) a non-bailable offence against any person or property, or

(*b*) the offence of criminal intimidation, or

(*c*) any offence involving a breach of the peace

so as to be a danger to or cause or be likely to cause alarm to the inhabitants of the Presidency Area or any section thereof, the Commissioner of Police or the District Magistrate, as the case may be, may, subject to the control of the Local Government, by written order briefly stating his reason therein direct such person to remove himself from the Presidency Area within such time and by such route as may be specified in the order and not to return thereto for a period (not exceeding six months) to be specified in the order without the written permission of the Commissioner of Police or the District Magistrate, as the case may be.

(2) An order under sub-section (1) against any person may, unless the Commissioner of Police or the District Magistrate, as the case may be, is satisfied in respect of such person that both he and his father were born in the Presidency of Bombay or that he is a member of a family which has settled in the Presidency of Bombay and is himself so settled, direct that such person shall remove himself from the Presidency of Bombay within such time and by such route as may be specified in the order and shall not return thereto for a period (not exceeding six months) to be specified in the order save with the written permission of the Commissioner of Police or the District Magistrate, as the case may be.

(3) An order under sub-section (1) shall be served personally on the person against whom it is directed in such manner as the authority making the order thinks fit.

Procedure to be adopted in making order under section 5.

6. (1) Before making an order under section 5 the Commissioner of Police or the District Magistrate, as the case may be, shall give an opportunity to the person against whom the order is proposed to be made to show cause against the order, and shall consider such representation as he may make verbally or in writing.

(2) Within forty-eight hours from the making of an order under section 5 the Commissioner of Police or the District Magistrate, as the case may be, shall forward in writing to the Local Government his reasons for making the order.

Power to modify order under section 5.

7. When by an order under section 5 any person has been directed to remove himself from the Presidency of Bombay and has complied with the order, or when any person has been removed in police custody outside the Presidency of Bombay under section 10, the Commissioner of Police or the District Magistrate, as the case may be, may, of his own motion or upon application made to him in this behalf, if he is satisfied that both such person and the father of such person were born in the Presidency of Bombay or that such person is a member of a family which has definitely settled in the Presidency of Bombay and is himself so settled modify the order in such manner as to permit such person to return to and remain in any part of the Presidency of Bombay outside the Presidency Area.

Review.

8. (1) As soon as possible after the issue of a notification under section 4 the Local Government shall appoint a committee consisting of such number of persons as it thinks fit for the purpose of reviewing, in manner hereinafter provided, the orders passed under section 5 :

Provided that at least one member of such committee shall be a person who for a period of not less than ten years

(*i*) has held any judicial office in the service of the Crown in India or

(*ii*) has been a Barrister, Advocate, Pleader, Attorney, or Solicitor of any court in British India.

(2) Every order passed by the Commissioner of Police or the District Magistrate, as the case may be, under section 5 shall, as soon as possible, be forwarded by him together with the relevant papers of the case to the committee appointed under sub-section (1).

(3) When an order has been served on any person under section 5 and has been complied with by him, he or any agent, authorized by him in writing may, within fifteen days of such service, file a representation before the committee appointed under sub-section (1) giving reasons why such order should be modified or revoked.

(4) The committee shall, within one month from the date of service of an order under sub-section (1) of section 5, examine the proceedings relating to such order and shall consider such representation as may be made to it under sub-section (3) and shall forward the same together with its recommendation thereon to the Local Government who may confirm, modify or revoke the order.

Right of appeal.

9. When an order has been served on any person under section 5 and has been complied with by him, he or an agent authorised by him in writing may petition the Local Government to revoke or modify the order and thereupon the Local Government shall consider such facts and circumstances relating to the case as may be placed before it, and may confirm, modify or revoke the order.

Failure to comply with order.

10. Any person who, having been directed by an order made and served on him under section 5—

(*a*) to remove himself from the Presidency Area or from the Presidency of Bombay fails to remove himself therefrom within the time specified in the order;

(*b*) not to return to the Presidency Area or the Presidency of Bombay within a specified period, returns thereto within such period without the written permission of the Commissioner of Police or the District Magistrate, as the case may be,

may be arrested without a warrant by any police officer, and

(*i*) may be removed in police custody outside the Presidency Area or the Presidency of Bombay, as the case may be, or

(*ii*) on conviction before a Presidency Magistrate or a Magistrate of the first class, may be punished with imprisonment of either description for a term which may extend to six months or with fine which may extend to five hundred rupees or with both :

Provided that notwithstanding such conviction and punishment if the period for which such person was directed to remove himself under sub-section (1) or sub-section (2) of section 5 has not expired on the date on which the fine, if any, is paid or the term of his imprisonment, if any, under this clause expires he may be removed in police custody outside the Presidency Area or the Presidency of Bombay, as the case may be, for the unexpired portion of such period.

Explanation.—For the purposes of this proviso the period of imprisonment undergone by such person shall be treated as a part of the period for which such person was directed to remove himself under sub-section (1) or sub-section (2) of section 5.

Indemnity.

11. No suit, prosecution or other legal proceeding whatever shall lie against any person in respect of anything which is, in good faith, done or intended to be done under this Act.

THE BUDGET.

Extract from the proceedings of a meeting of the Legislative Assembly, held in Delhi, on Friday, 28th February 1930.

Speech of the Finance Member introducing the Budget for 1930-31.

INTRODUCTORY.

In presenting my budget proposals this year, I intend to depart to some extent from the procedure which has been followed hitherto and to confine my explanations of the past, current and prospective conditions, as far as possible, to a broad descriptive statement, leaving the great mass of detail of figures to be supplied in the Explanatory Memoran-

dum which will be circulated to Hon'ble Members together with a copy of my speech. Nevertheless, it is necessary to give a good many figures in order to explain the situation and I am afraid that I have so many important matters to propound that it will not be possible for me to be very brief.

Actual out-turn of 1928-29.

2. Hon'ble Members will recollect that, in reviewing the position last year, I said that the main question for consideration, in deciding our policy, was whether the gap caused by the final remission of the provincial contributions in 1927 had been filled, or whether the time had come to recognise that it had not been filled and that it would be necessary to find some new source of revenue. In dealing with the revised estimates for 1928-29, I pointed out that the results for the year had been, or were likely to be, improved by a number of fortuitous circumstances, that is to say, a throw-forward of land customs revenue from the preceding year and an abnormal anticipation of salt revenue owing to speculation. I indicated that, had it not been for these fortuitous circumstances, we should have had to anticipate a deficit in 1928-29; and I therefore thought that it was clear that the gap, to which I have referred, had not been filled in that year. Subsequent events have re-inforced that conclusion. There was, in fact, a serious deterioration under several headings in the last two months of 1928-29, on top of which came an exceptional item, namely, a heavy drop in the amount which could be credited to revenue from the Gold Standard Reserve, due to the necessity for writing down the securities as a result of the raising of the Bank of England rate to 5½ per cent. in the middle of February last. This last item did not, of course, represent a realised loss and will, in fact, be more than made good by extra receipts in the current year. As a result of these factors, the year 1928-29 actually closed with a deficit of 1,06 lakhs instead of with the surplus of 30 lakhs anticipated in my revised estimates last year. The exceptional items of deterioration to which I have referred, may be regarded as counterbalancing, to some extent, the special favourable items which I mentioned last year, so that, on the whole, the results of 1928-29 now appear more nearly in their true colours.

3. What this result has meant to us is that, instead of being able to make an addition of 30 lakhs to the balance of 74 lakhs standing to the credit of the Revenue Reserve Fund, the whole of that balance had to be drawn upon and we were left with an uncovered deficit of 32 lakhs.

REVIEW OF THE YEAR 1929-30.

General conditions.

4. Turning now to the results for the current year 1929-30, though I can see no cause for anything like permanent pessimism for the future, there are many things which have increased the difficulties of the present. Failure of rains in some places, excessive rains with serious flood damage in others combined with political uncertainties which have had an unsettling effect on commerce and industry, have been factors special to India, while, at the same time, India has suffered from the general disturbance to world conditions caused mainly by the unprecedented Stock Exchange speculations in the United States followed by the sudden and sensational collapse in October. The speculation was accompanied by a huge demand for money to finance Stock Exchange transactions at high rates of interest which attracted a flow of capital from all countries on a scale which has hitherto been unknown. The collapse seems likely to result in a period of business stagnation in America which has already produced a serious fall in the prices of all commodities. While the effect of these events on monetary conditions in India has been apparent throughout the year under review, the effect of the fall in prices on trade and production is only now beginning to be felt. I propose to revert later to general economic conditions in India. At the present stage, it is only necessary to give a brief review of the actual trade conditions in the first nine months of this year.

5. The visible balance of India's trade, including private imports of treasure, for the nine months ended the 31st December 1929 was 41.62 crores against 39·76 crores in 1928 and 33·07 crores in 1927. Exports of Indian merchandise, however, show a deterioration of about 8½ crores as compared with last year which is accounted for by a large drop under

jute yarns and manufactures (3·38 crores), jute raw and waste (2·71 crores), wheat (1·46 crores), barley (1·58 crores) and hides and skins (1·39 crores). Rice exports, on the other hand, have been considerably more encouraging and show an improvement of 2·51 crores, while exports of cotton are also slightly better than last year (·22 crores).

6. Imports of foreign merchandise also show a considerable drop as compared with last year (4.54 crores) which is shared by cotton yarns and manufactures (2.11 crores), other yarns, manufactures and textile fabrics (2 crores), iron and steel and manufactures thereof (1.39 crores). It is satisfactory to note that imports of rice which amounted to 1.49 crores in the first nine months of last year fell to 7 lakhs during the same months of the current year although imports of wheat increased from 1.75 crores to 3.64 crores.

7. Despite the fact that the fall in the exports is about twice that in imports, the visible balance of trade has actually risen, as net private imports of treasure also fell by 6.38 crores to 18.12 crores which is the lowest figure touched since 1922-23.

Revised estimates.

8. The unfavourable factors to which I have referred have, of course, been reflected in our budgetary results, but, on the whole, we have been fortunate in the sense that we have had certain special wind-falls, as a result of which I can anticipate that the accounts for 1929-30 will close without showing a deficit. In the first place, we have found ourselves, as a result of the facts which I have already explained, without any balance to the credit of the Revenue Reserve Fund and therefore, unable from this source to make good the deficit of 90 lakhs which, as Hon'ble Members will recollect, I had anticipated for the current year. Apart from this, the results to date indicate, on balance, a deterioration as compared with the budget estimate. While Taxes on Income, Salt and net Opium receipts indicate a probable improvement of 1,12 lakhs, there are deteriorations under Customs (55 lakhs), Miscellaneous payments (52 lakhs), Railways (13 lakhs), Posts and Telegraphs (50 lakhs) and other heads (8 lakhs). I must here mention that the items affecting Interest—that

is to say, taking into account outgoings and receipts together —only show a net deterioration of 3 lakhs ; but the deterioration would have been considerably larger if we had not had exceptionally large receipts from interest on the Gold Standard Reserve. The high rates of interest prevailing for money during the first nine months of the year, combined with an appreciation in the value of our investments from the low point to which they had, as I have already explained, been written down on the 31st March 1929, have combined to give us an altogether exceptional figure under this heading. Our receipts, in fact, exceeded the budget estimate by 74 lakhs. I shall refer to this matter again.

Deficit averted by a wind-fall.

9. The result, from all the figures which I have given is a net deterioration of 66 lakhs as compared with the budget estimate, and this, combined with the original deficit of 90 lakhs, which, as explained, cannot be covered, as expected, by a transfer from the Revenue Reserve Fund, brings us to a total deficit of 1,56 lakhs. As against this, however, we can balance a special wind-fall, because we are able to bring into account a large sum held by us at credit of the German Liquidation Account under the Treaty of Versailles, which, as a result of decisions arrived at at the Hague Conference, will now accrue to the Government of India. By a curious coincidence, this amount is 1,56 lakhs and exactly balances the deficit previously disclosed. On this basis, therefore, the year 1929-30 will close with an even balance.

Gap not fully filled.

10. I do not, however, wish to give a misleading picture and we must fully realise that several exceptional receipts—apart from this special wind-fall—have contributed to the result. I have already alluded to the exceptionally high item for receipts under the heading of interest on the Gold Standard Reserve, and, in addition to this, there are several items which can hardly be regarded as normal. I would refer specially to the sugar import duty on which we anticipate a receipt of 8.35 crores as against the budget estimate of 7 crores and jute export duty, which, at 4.71 crores, is 50 lakhs above what I

consider to be a safe and normal figure. Further, the revised estimate for Taxes on Income includes a special wind-fall of 30 lakhs as the net result of certain judgments in the Privy Council. I refer to these matters, because, in any review of the position undertaken for the purpose of considering future policy, it is necessary to eliminate exceptional items of this kind. If, on this basis, we examine the position since the final remission of the provincial contributions, we find that in 1927-28 there was an actual deficit of 2,21 lakhs; in 1928-29 a deficit of 1,06 lakhs; while, for 1929-30, the figures which I have given, sufficiently clearly explain the position. These results indicate that, taking into account the unavoidable increase in expenditure and even making allowances for the present depressed trade conditions, the gap caused by the remission of the provincial contributions has not, on a normal estimate of revenue and expenditure, been fully filled.

PROSPECTS FOR THE YEAR 1930-31.

11. I must now turn to the prospects for the next year—1930-31, so arranging my statement as to indicate, as clearly as I can, the main frame-work of the problem with which we have to deal. I will start with certain preliminary explanations. First, on a matter of detail, in the figures which I am now going to give to the House, I shall eliminate receipts on account of the two-anna petrol tax which are off-set by the block grant on the other side to the Road Development Fund. Secondly, in my forecast for next year, I am not taking into account the possible effects on revenue of serious disturbance or the practice of civil disobedience. Even if we could consent to the assumption that the threats of such action will be realised (which, of course, we cannot do), it would be impossible to estimate its effects. Nevertheless, I cannot avoid taking some account of the reaction of the attitude of certain political leaders and parties, on business conditions in the country, for, to some extent, that reaction is already an established reality. A serious blow has been given to confidence, both within India and outside it, by the doctrines preached in December last at Lahore and since then throughout the country. In saying this, I refer not only to the threat

Political conditions.

of repudiation of debts—which I am convinced that no responsible Indians take seriously—but also to the general programme of civil disobedience and the attitude of hostility to the British connection and British interests. It is not for me, in a financial speech, to express views as regards this policy or the ideals which underlie it. I only wish to refer to the inevitable economic results.

12. Translating this view into a practical appreciation of the budgetary prospects for next year, I am forced to the conclusion, that, even allowing for a reasonably good monsoon, the prospects of trade cannot be regarded as very bright. World conditions are against us and the chances that business in India can develop favourably in spite of these adverse factors, are very seriously reduced by the blow to confidence in new enterprise which has been given by the conduct to which I have referred.

Revenue.

13. Adopting this appreciation of the position, my forecast as regards the main headings of revenue would be as follows :—

Customs.—I am allowing for a net deterioration, exclusive of the Road Fund receipts, of 1,09 lakhs as compared with the budget estimate of the current year and of 42 lakhs as compared with the revised estimate. The total estimate for Customs, exclusive of the Road Fund receipts, is thus at 49·30 crores.

Taxes on Income.—I expect we shall collect 17·30 crores which is 70 lakhs more than the current year's budget figure though only 20 lakhs more than the revised estimate.

Salt.—I have assumed a receipt of 7·05 crores which again is 70 lakhs more than the original estimate of the current year. This latter, as explained in my last budget speech, was abnormally low as a result of speculation.

Opium.—Compared with the budget for 1929-30, next year is expected to show a drop of 33 lakhs in receipts as a result of the ten-year programme and of 7 lakhs in payments—a net diminution of 26 lakhs.

14. The net result is that, so far as the main heads of general revenue are concerned, there will, on the basis of existing taxes, be a net growth of no more than 5 lakhs as compared with the budget estimate of the current year.

Departmental transactions.

15. Turning to departmental transactions, this House is already aware that the contribution from the Railways to general revenues is likely to be less satisfactory than in recent years. The total is estimated at 5·74 crores as compared with the budget figure last year of 6·25 crores, showing a net deterioration of 51 lakhs. In *Posts and Telegraphs*, prospects for next year are likewise unsatisfactory. It is necessary to anticipate a deficit of 48 lakhs on the Indian Posts and Telegraphs Department and of 8 lakhs on the Indo-European Telegraph Department. Taking into account the capital expenditure charged to revenue, the net deterioration as compared with the budget estimate of the current year is 48 lakhs.

16. It will be seen, therefore, that, on the results of the two large Commercial Departments of the Government, the Railways and the Posts and Telegraphs Department, we have to anticipate a total deterioration of 99 lakhs as compared with the budget estimate for 1929-30.

Expenditure.

17. I will now turn to the main heads of expenditure. In dealing with this, I intend, throughout my remarks, to draw a distinction between normal administrative outgoings and those other heads such as Debt Services where we have to meet either charges for the service of our loans or make provision for redemption or security. Expenditure of this sort falls in a different category, for the charge for service of the loans is unavoidable, while to provide money for security provisions cannot be criticised as extravagance but is, on the contrary, a thing to be commended as sound and prudent finance.

Administrative expenditure.

18. Having drawn the distinction between these two kinds of expenditure, I will turn to examine the former, namely, the whole field of normal administrative

expenditure. It is on our action in this field that I expect and, indeed, desire Hon'ble Members to turn their most critical scrutiny. There is a general demand for retrenchment and economy on the one side, and, on the other, there is the persistent and insistent pressure for increased expenditure on particular projects, such as improvement of conditions of service, education, hospitals, and sanitary arrangements, agricultural endowment, police measures, roads, etc., and very often those who press most vehemently for retrenchment in general, are among the strongest supporters of particular proposals for new expenditure. I shall deal later with the general position as regards an economy survey and the possibilities of retrenchment. For my present purpose, I merely wish to give some indication of the total amount of new demands for which, after most careful scrutiny and rigid exclusion of everything that is not necessary, we have thought it essential to provide. In what I have now to say, I shall be comparing the budget estimates for next year with the budget estimates for 1929-30, because it is in this way that I can most clearly present the problem.

Increments.

19. In the first place, there are the normal increments in rates of pay for the existing staff of Government officials. Now that a time-scale basis has been adopted in practically all departments, this is an inevitable commitment, and, unfortunately, we have not yet approached anything like the peak figure. It is very difficult to frame an exact statement of the yearly increase due to this cause; but I am satisfied, after careful investigation, that a fairly reasonable estimate of the total increase under this heading, as compared with the budget estimates in the current year, is 25 lakhs.

Special new demands.

20. Apart from this, there are a number of new demands of a special nature which are of sufficient interest for me to call the attention of the House to them :—

	Lakhs.
Census Operations	11

lakhs.

This requires no special explanation. It is expenditure which has regularly to be undertaken every ten years and is not a normal annual charge.

Grant to Aligarh University 5

This grant is made in accordance with the undertaking which has already been given by Government in this Assembly.

Recurrent Grant for Agricultural Research 5

This is the first year in which this grant figures in the budget estimates. This money is to be devoted to special schemes for agricultural research and is additional to the annual expenditure of about 2½ lakhs which is also included, to its full extent, in the budget this year to meet the charges of administrative staff.

Special Fund for financing measures for the encouragement of Sugar Cultivation 10

This is an item to which I have special pleasure in making reference, as it represents a first step in a definite constructive policy by the Central Government, taken up as a sequel to the recommendations of the Agricultural Commission. It is to be hoped that this, combined with other measures included in my budget proposals, will have a definite and far-reaching effect on the agricultural production of India and the material prosperity of cultivators in the sugar-growing districts.

Banking Enquiry 7

This requires no special explanation as the circumstances are familiar to Hon'ble Members. There was no corresponding provision in the budget for 1929-30, although I had to ask for a supplementary grant for the current year. I will only take this occasion for saying that I have great hopes that the Banking Enquiry may represent the first chapter in a long story of development of India's resources under the leader-

ship of Indians. Much valuable work has already been achieved and, in time, the country will come to appreciate the work of, and express gratitude to, those on the Provincial and Central Committees who have taken the lead in this work. I do not wish myself now to select any particular names for mention ; but I should like to express general satisfaction and gratitude for the whole-hearted co-operation which I have received. My Hon'ble friend Mr. Kelkar, in the course of his speech in the budget debate last year, told me that the spirit of co-operation was dead. I ventured, on that occasion, to express my disbelief in this dictum, and I am glad to be able to say that my experience during the last twelve months has supported my view. As I have said on many occasions, I do not expect that any striking and spectacular measures can be produced immediately as a result of this Enquiry. But I do hope and I most sincerely believe that a strong and steady movement will be started as a result of the interest evoked by the Enquiry and the education of public opinion which the reports will produce. As a result of this Enquiry, we shall have a simultaneous survey of conditions throughout India of a kind which has never before been achieved, and I am certain that this survey will throw into high light the field for work to improve conditions, while, from the recommendations which will be made, we shall get valuable help as to the nature of the work to be undertaken. I have great hopes also that, from the Provincial Committees and from the Central Committee, there may spring up some form of permanent organisation for keeping watch on the field for action, learning lessons from the development which takes place and proposing new measures from time to time as the need for these becomes apparent.

I have been told sometimes that the procedure adopted has been cumbersome and unbusinesslike ; but I have been very gratified to find that, as the result of the Enquiry and the interest taken in it have become clear, those who criticised at the beginning have tended to change their view. Possibly, viewed as an

act in one of the late chapters in the history of an old and experienced bureaucracy, there may be something of an amateur and unbusinesslike nature in the procedure which we have chosen. But I prefer to regard it not in this light but as an act in the first chapter of a new volume in the history of India's constitutional and social evolution. Doubtless, mistakes have been made and doubtless, much of the work may prove to be of an amateur and inexperienced nature ; but, if mistakes have been made, they will be mistakes from which further experience will be gained, and nearly all of those who gain experience on the various committees in this Enquiry will remain in the country and be capable, in their further public service, of giving to the country the value of that experience.

The next special item to which I come is the *Royal Commission on Labour* for which the increase over the budget provision in the current year is .. 5 lakhs.

This again is a subject well-known to the Assembly and again it is an enquiry which, one may hope, will produce results of lasting value to the country and of great benefit to the wage-earning classes.

A further item of special interest is a provision for the next instalment in the programme for developing the *Territorial Force* in India 5

This grant will provide for a further instalment in the current programme, and will mean, principally, the improvement of training facilities for existing units and the raising of two new urban Companies.

The largest item of special new expenditure to which I now come is that on measures to be taken for the development of *Civil Aviation*, the total of which, including many non-recurring items, amounts to 24.5

The policy which has been adopted in this matter is now well-known and the Government's plans have been fully discussed and considered in the Standing Finance Committee.

In framing their policy, the Government have endeavoured to meet the wishes of the non-official representatives in this House, and I would only take this occasion to remark that the greater part of the expenditure which we are now undertaking particularly that for the provision of ground organisation, and meteorological facilities, is really forced on us by our international obligations.

Apart from the above items, I will select for special mention the following :—

	Lakhs.
Further instalment of the programme of medical and public health improvements in centrally administered areas	3·5
Broad-casting..	2·7
Special repairs to flood damages in the North-West Frontier Province	5
Andamans reclamation (increase in grant made in 1929-30)	5
Mechanical extraction of timber in the Andamans..	2
Forest conservancy in the North-West Frontier Province	1·5
New staff and equipment for the Imperial Department of Agriculture	1·5
Agricultural development in Baluchistan ..	·5
Appointment of Indian Trade Commissioners overseas and strengthening of the superior staff of the High Commissioner for India, London	·5
The total of the above items is roundly	95

To this must be added a sum of 26 for miscellaneous new items.

These, together with the sum of 25 to which I referred at the beginning as representing the increase on account of increments of pay, bring the total of the new expenditure, for which we have to make provision in the budget, to 1,46

21. I have risked wearying the House in giving these details, because I have been anxious this year to place before Hon'ble Members a full picture of the problem which we really have to meet, and I have thought that, by analysing and selecting the new items of expenditure, I should enable them to understand the case more clearly than can easily be done by a scrutiny of the very complicated volume in which the Demands for Grants are set out. The items to which I have referred are those in regard to which, as I have said already, the Government's policy as regards economy is chiefly to be tested.

Interest payments.

22. I must turn now to those headings of expenditure which fall into the other class, and I would refer chiefly to the Government's debt obligations. I shall first deal with ordinary interest payments.

Lakhs.

Interest on Ordinary Debt shows an increase of 46

partly as a result of larger treasury bill transactions, and partly because larger provision has been made for the cost of conversion operations.

Interest on Other Obligations, including provision for cash certificates on the basis which has hitherto been adopted, shows an increase of 61

of which 15 represents higher rates of interest to be allowed on Provident Fund balances and 21 is accounted for by higher borrowing rates.

Receipts from the Gold Standard Reserve.

23. Interest receipts are put at the same figure as in the budget estimate for the current year, 3.45 crores, and here I would explain that we propose, in future, to adopt a more conservative system as regards the Gold Standard Reserve interest. We propose, in fact, to treat £1,600,000 as the Standard figure of revenue. If, in any year, the actual receipts exceed this sum, one-half of the surplus

will be added to revenue and one-half will be transferred to an Equalisation Fund, which Fund will be available to be drawn upon to make the receipts up to the standard figure of £1,600,000 in any subsequent year in which they fall below that level. It is, I am glad to say, possible to make a start by putting a balance in this Fund immediately. The actual receipts for 1929-30 are estimated at £2,400,000, and out of this sum it is proposed to make a start by placing £100,000 to the credit of the Equalisation Fund. For the coming year, we estimate the receipts at £1,700,000, so that, acting on the rule which I have stated, we propose to include £1,650,000 in the budget estimates of revenue and to transfer the balance of £50,000 to the Equalisation Fund. I am convinced that this proposal represents a great improvement in our system and is in accord with principles of sound finance. The fluctuations which have occurred in the past have been of so wide a nature as to be embarrassing to the budgetary position and to create a misleading impression as to our general revenues. I need only quote the example of the last two years. For 1928-29 the ultimate figure was £1,243,000, while for 1929-30, as I have already stated, the revised estimates put the receipts at no less than £2,400,000. As I have already explained, the figure which we are now taking gives us the same total of interest receipts as in the budget for the current year, and, therefore, allowing for the increases in interest payments, the net deterioration under the general head of Interest is 1,07 lakhs.

Bonus on cash certificates.

24. I now come to the subject of the special provision to meet our liability in regard to Post Office cash certificates. Hon'ble Members are so familiar with this subject that I need not go into great detail. The amount which we calculate as likely to be payable next year in respect of bonuses is 1 crore. But this, Hon'ble Members are well aware, is something much less than the liability which actually accrue during the year. The total balance remaining in the hands of the Government from receipts from cash certificates will amount, at the close of the current year, to 35¼ crores, so that the provision of 1 crore

represents less than 3 per cent. on this. I have carefully calculated what the full amount of the liability, which will accrue during the next year, will be, and it comes to a figure of 1,88 lakhs. If, therefore, we are to make full provision for this accruing liability, we ought to find another 88 lakhs for the purpose, and it must be remembered that this will only cover the liability accruing during the year and will include no provision for meeting the liability which has already accrued. I have come to the conclusion that this accrued liability must be regarded now as part of the Government's debt and that, having regard to the provision which we make annually for reduction or avoidance of debt, the situation in regard to this is not unsound. But I feel no hesitation in saying that the time has come when we ought to make full provision for the liability which, in future, will annually accrue. Therefore, I have to provide for this new charge of 88 lakhs.

Reduction or Avoidance of Debt.

25. I next come to the provision for reduction or avoidance of debt. As Hon'ble Members will recollect, I stated in my budget speech last year, that I proposed to bring this under review in accordance with the arrangements originally fixed and I promised to take representatives of this House into my confidence before making any change. In accordance with this undertaking, I have communicated on two occasions with the leaders of the non-official parties in the House. On the first occasion, I asked whether they had any suggestions to make, and to this request I received no response. On the second occasion, I informed them that, after my own consideration of the matter, I had come to the conclusion that our arrangements in this respect were so closely connected with the arrangements for the Railway Convention that I thought that the two reviews ought to be undertaken concurrently with one another. My reason for this view is shortly as follows.

Connection with Railway Convention.

26. According to the present Convention, the Government receive, in addition to the refund of the actual interest which the Government have themselves to pay on loans raised for Railway purposes, a contribution, which,

although it is made up of various elements, may be regarded as a percentage on the capital advanced to the Railways. Looked at in this way, it represents the distribution of even less than 1¼ per cent. on the Government debt, which forms the basis of the present provision for reduction or avoidance of debt. In fact, I think it is, on broad lines, correct to regard the one as balancing the other, and we shall arrive at a truer picture of what the Government draw from the Railways if we realise that, in fact the Government get no profit but apply practically all that they receive, apart from a refund of their own interest payments, for the amortisation of their capital. When, therefore, the contribution falls below a certain figure, the Government, if they made up their accounts on a profit and loss basis, would actually show a net loss on the year. This is not the occasion for me to examine the justice or otherwise of this arrangement, but I think that what I have said is enough to show that the two arrangements are closely inter-connected. I may say that, when I represented this close inter-connection to the leaders of the various parties, the response, so far as I received any, appeared to me to indicate a general agreement with my view that the two conventions must be considered together. I feel, moreover, most strongly, on general grounds, that this is not the time when, keeping in view our credit in the world, we ought to attempt any substantial diminution in our provision for reduction or avoidance of debt. Anything that savours of a "raid" on a public Sinking Fund is normally,—and, I think, quite rightly,—viewed with disfavour. I hope, therefore, that I shall have general agreement from Hon'ble Members that it is better to leave this provision substantially untouched and to bring it under review at the time of the general revision of finances including a re-distribution of the sources of revenue as between the Central Government and the Provinces, which must be a sequel to the proposal of the Constitutional revision which will shortly be before us.

Changes in Debt Redemption provisions.

27. I have, however, thought it justifiable to introduce two small changes in our present system. In the first place, we are now regularly in receipt of certain annual payments on account of Reparations. These have

hitherto been added to the provision for reduction or avoidance of debt. But, on the view which I have taken above, this provision is at present adequate by itself, and I do not think that there is any justification for increasing it by the adventitious addition of Reparation receipts. I feel the more justified in adopting this view for the next year, because I propose next year, for the first time, to make adequate provision for our accruing liability in respect of cash certificates. This means that a receipt of 32 lakhs which would otherwise have been added to the provision for reduction or avoidance of debt will be available for other purpose and I think we may regard it as earmarked against the provision which I am making for the Post Office cash certificates.

28. The second change which I am proposing is of a minor nature. I have found that, in regard to the sterling debt incurred since the 31st March 1923, the rupee equivalent on which the percentage for reduction or avoidance of debt is based, is till reckoned on an exchange rate of 1*s.* 4*d.* I am proposing that the conversion should be made at the present statutory rate which is obviously the correct basis. This makes a difference of 12 lakhs. Even allowing for these two changes, the increase in the provision for reduction or avoidance of debts is 27 lakhs, the total amount standing at 6 crores as compared with 5.73 crores included in the budget estimates for 1929-30.

Summary.

29. I can now recapitulate the position in order to show the problem with which I have to deal in balancing the budget next year. Comparing our position with that provided for in the budget estimate of 1929-30, I have to provide for the following items of deterioration :—

	Lakhs.
Deterioration in the main Commercial Departments, Railways and Posts and Telegraphs	99
Essential new services and demands	1,46
Net addition to interest on dead-weight debt	1,07
Special provision for bonus on Post Office cash certificates ..	88
Increase in provision for reduction or avoidance of debt ..	27
To these items must be added the budget deficit of 1929-30 ..	90
This gives us a total of	5,57

Lakhs.

Against which the net improvement on the main revenue heads is only 5
There is thus a total gap to be filled of 5,52

The problem before us is how to fill this gap.

Restrictions on new expenditure.

30. In the first place, I must make clear the principles on which I have endeavoured to act this year in dealing with expenditure demands. I have set before myself two guiding rules. The first is that no new administrative expenditure shall be admitted which is not either essential or productive; the second, that whatever new expenditure is admitted on these grounds must be balanced by corresponding economies. There must, in fact, be no *net* increase in the normal outgoing of the Government. These rules have been followed in my proposals.

Lakhs.

Reductions effected.

31. In stating my problems, I have shown that the essential additions for new services and demands amount to 1,46

and, according to my rule just stated, this must be balanced by corresponding economies. Actually, as a result of the elimination of certain previous non-recurring items and of other variations, there is an economy in the civil estimates of 62

and, on top of this, I am providing for a reduction of military expenditure of 80

that is to say, the net military grant, apart from expenditure on the Territorial Force, will be reduced from 55 crores to 54.20.

These two reductions together account for 1,42 lakhs against the new expenditure of 1,46 and I have thus been able to comply, within a very narrow margin, with the rule which I had set myself.

32. This is, in broad outline, a true presentation of the picture, though I have, for the sake of brevity, omitted a mass of minor confusing details. I might present the same picture in another way so as to provide Hon'ble Members with a cross check on my statement. They will find, from an examination of the budget estimates, the following net changes in the main heads of normal outgoings:—

Civil Administration	+60
Other Direct Demands on the Revenue	+ 3
Miscellaneous	+10
Civil Works (other than Road Fund)	— 3
Or a total increase of	70
Against which may be put the reduction in Military expenditure of	80

Military expenditure.

33. I must, at this stage, say a few words on this last item which, I am sure, Hon'ble Members will view with considerable satisfaction. The actual arrangement which I have been able to make with the Army authorities on this subject requires special explanation. This House will recollect that, in the course of my budget speech last year, I explained that, in order to enable the Army to carry through their plan of re-equipment, a programme had been arranged, providing for a stabilised military budget (exclusive of the expenditure on the Territorial Force) at a net figure of 55 crores for the four years beginning 1928-29 and ending 1931-32. According to this programme, we should have before us two more years at 55 crores, with the prospect of a reduction at the end of that period when the programme of re-equipment is completed. In the budgetary proposals which I am now presenting, we are taking advantage immediately of part of the ultimate reduction. This is made possible because the Army authorities have been able to agree to spread the programme of re-equipment, which remains to be carried out, over a period of three years instead of two. This means that instead of getting 55 crores in each of the next two years, to be followed by a drop in the third year, they are to work on a basis of getting 54.20 crores for each of the next three years, after which a further substantial drop is anticipated.

34. The net result is that, although we are not departing from the original programme of re-equipment, we are distributing the burden in a way which is fairer to the tax-payer of to-day and we are actually realising now a substantial part of the economy which was ultimately hoped for. I trust that Hon'ble Members will be gratified by this definite thing that Army expenditure is really to be reduced.

35. I may now turn back to my main problem. The two items of savings to which I have referred amounted to 1,42 lakhs. This reduces the gap of 5,52 lakhs, which I have to find funds to fill, to 4,10 lakhs. This can only be done by finding new sources of revenue and it is to my plan for achieving this purpose that I must now turn.

BUDGET PROPOSALS.

36. The sum required is substantial and the provision of funds to meet it has been, as Hon'ble Members will readily recognise, a matter for prolonged and anxious thought. I believe, however, that it can be found by measures which not only will not impose an oppressive burden on any class, but will, in their indirect results, actually stimulate the country's economic development. The measures which I shall propose include changes—reductions as well as increases—in the customs duties affecting rice, cotton piece-goods, kerosene, sugar and silver, supplemented by a small change in the income-tax.

Reduction in export duty on rice.

37. I will start with a proposal for reduction of duty I am proposing—and I feel sure that the House will welcome this proposal—a reduction in the export duty on rice by one-quarter, that is to say, from three annas a maund to two annas three pies a maund. There has been, as the House knows, a world-wide fall in the price of rice and the present time is therefore opportune for giving some help to the cultivator in Burma who has been a sufferer from this fall in prices. My proposal will remove the disparity, which at present exists, between our export duty on rice and that imposed by Siam, one of Burma's principal competitors in the trade. This proposal will cost us 30 lakhs; a larger

sacrifice of revenue from this source could not, in present circumstances, be justified. Although Burma which is mainly interested, is far from us, I hope that this plan will commend itself to the House and be regarded both as an act of justice and a step in the right direction. It means, however, that the gap which I have to fill is increased to 4,40 lakhs.

Increase in import duty on cotton piece-goods.

38. I must now explain my proposals for raising the necessary new revenue, and I will make a start with the most difficult question which we have had to consider—the cotton duties. Here two motives come into play—first, the provision of revenue; second, assistance to the Indian cotton mill industry. Our line of action must take into account both these motives, and though I, as Finance Member, am not directly concerned with the second, which properly falls within the province of my Hon'ble Colleague, the Commerce Member, it has been decided by the Government of India that I should take this opportunity to announce the whole of the Government's proposals.

Difficulties involved in protective measures.

39. Action taken for the provision of revenue is a straight-forward matter, but the consideration of protective measures raises much more serious difficulties. Let me state, as briefly as I can, how these difficulties have appeared to us.

40. There is, of course, at the outset, the obvious problem of reconciling the interests of producer and consumer. Measures of protection must be so designed as to be effective for their purpose with the minimum interference as regards prices to the consumer.

41. But, apart from this, there are certain special difficulties in the present case. In the first place, the whole question of protection of the cotton industry was investigated by the Tariff Board a comparatively short time ago, but the case which has now been presented on behalf of the mill-owners claims a measure of protection greatly in excess of anything recommended by the Tariff Board. In these circumstances, a further enquiry might reasonably be con-

sidered desirable. But, as against this, we are told (and it is a fact which we cannot dispute) that the case is urgent, and that, if action is to be effective, it ought not to be delayed.

42. In the second place, the conditions affecting the industry are not identical throughout India. Bombay is at once the most important centre of the cotton mill industry. and the centre more seriously menaced by foreign competition. At other centres, the average profits of the mills are nowhere high in relation to the capital invested in them, but throughout the world the industry is passing through a period of depression, and low profits are not a valid ground for special assistance.

43. In the third place, as was pointed out by the Tariff Board, the increasing competition from the up-country mill is one of the most important factors contributing to the depression in Bombay. Therefore, whatever measure of assistance is accorded to the industry as a whole, it is likely to be ineffective in ensuring permanent recovery to Bombay, unless the industry there seizes the opportunity afforded by that assistance to reorganise itself and increase its efficiency.

44. Moreover, there is another aspect of this question in which the public and the Government are greatly interested Bombay has been the scene, during the last two years, of a prolonged and exhausting struggle between capital and labour. Without pronouncing judgment on either side or anticipating the views which may be expressed by the Royal Commission on Labour which is now sitting, it is fair to say that there can be no permanent restoration of prosperity to the Bombay industry unless the relations between labour and capital can be improved and all the conditions affecting labour brought up to a higher standard. These two considerations have, in the present case, a special significance, for, Government are being asked to take emergency measures, not to protect an industry in the early stages of its development until it can find its feet, but rather to save an industry (or, more accurately, one important section of it) which is suffering from a special deterioration or atrophy.

45. Although the report of the Fiscal Commission admits that protective measures are justifiable in such circumstances, the Government feel that emergency action, not immediately preceded by a Tariff Board enquiry, ought to be taken only if it can be shown that inaction might inflict grave injury on the national welfare. They feel also that, if such emergency action is taken, a special responsibility far more serious than any that exists when the protection of an infant industry is in question, rests upon them, as trustees for the public, to take all possible steps to ensure that the assistance given will be utilised to the full. In such cases, it might sometimes be possible to make the adoption of protective measures conditional on effective reorganisation by the industry itself. But here the urgency of the situation creates a special difficulty. If action is to be effective, it must be immediate, and if the Government were to insist on certain steps being taken as a condition precedent to any measures of assistance to the industry, these measures might come too late. Nevertheless, this aspect of the matter cannot be ignored and I shall refer to it again.

46. I think that, in these remarks, I have sketched, in broad outline, the main frame-work of the problem which concerns us.

Conclusions reached.

47. The conclusions which we reached fall under two heads; first, that, in view of the revenue position, a general increase in the revenue duty from 11 per cent. to 15 per cent. was justified, secondly, that while this increase in revenue duty must have an important protective effect, it might be justifiable to supplement it by some special protective measures, provided that, having regard to the special circumstances to which I have called attention, such measures were limited in duration, and also limited to purposes necessary to meet the immediate needs of Bombay. In fact, it would not be justifiable at this juncture, as regards protective measures, to attempt more than to erect a temporary shelter under which the Bombay industry can reorganise itself, and after a reasonable period, for this purpose, it will be necessary to have a Tariff Board enquiry to consider

future policy, and, in particular, how the Bombay industry has reacted to the assistance given.

48. I refer again later to the precise significance of this purpose, but, at this stage in my account, I must turn to one aspect of the matter on which I have not yet touched. It is, of course, too well known to need remark that, in all public comments on policy as regards cotton duties, the possible reactions on British interests are always prominently mentioned, and that we as a Government are often suspected of undue solicitude on this account. Having regard to the long and troubled history of the cotton duties in India, and to the public interest in the matter, it has been our desire to put before this House as full and frank a statement as possible. Let me make it clear at the outset that the fiscal autonomy convention is a reality, and that decisions on matters of this kind are left to the Government of India, and it is on this basis that our deliberations have proceeded throughout. But, in the final stages, there has been addressed to us a communication, not by the Secretary of State, but by His Majesty's Government, to reconsider the position.

Message by His Majesty's Government.

49. In this message, His Majesty's Government asked us to take into account both the reactions of our proposals in India and their serious effects in England, effects which they felt sure that neither we nor the Legislature would desire to create. To this we replied that, though we were deeply impressed by a message of this nature, we nevertheless felt bound to adhere to our main proposals. We pointed out the following considerations: first, that we needed revenue; secondly, that customs is our chief source of revenue; thirdly, the duty on cotton piece-goods now stood below the level of the general revenue tariff; fourthly, Indian industry was suffering from a deep depression and the Bombay mills were approaching a desperate position which might affect the whole future of this important centre of Indian commerce and finance. We recognised and deplored the possibility of serious effects in England, but we stated we felt clearly bound to put India's interests first. At the same time, we realised how important it was to India, from the political point of view, to take

account of British opinion, and that, quite apart from this, we were of course concerned at this time to avoid unnecessary injury to British interests. We stated that, after careful consideration, we had decided that we could not modify the general application of the 15 per cent. revenue duty, but that we should be prepared to propose to the Assembly, that, as regards any additional and temporary protective measures, their application might be limited to non-British goods, and that, in these circumstances, there should be imposed, in addition to the 15 per cent. revenue duty, a 5 per cent. protective duty, with a minimum of 3½ annas per lb. on plain grey goods, against all cotton piece-goods from outside the United Kingdom, this protective duty to be in force for three years only, and an undertaking to be given that we should have its effects examined by the Tariff Board before the end of this period.

Temporary protective measures.

50. We explained that, in placing this proposal before the Assembly we should point out that, so far as we are aware, this is the first occasion on which the considered opinion of the Cabinet has been conveyed in this form to the Government of India and that we were impressed by the significance of the precedent so established.

Significant precedent.

51. We informed His Majesty's Government that it would not be right for us to ask the Assembly to commit themselves to Imperial Preference as a principle, but merely to adopt a particular course which, in our judgment, was consistent with India's interests at a critical juncture when much might depend on India's response to the British Government's appeal. We also stated that we should have to make it plain to the Assembly that, while there were grounds for treating plain grey goods specially, we could not, in any circumstances, agree, for the emergency purpose which we had in view, to an additional protective duty of 5 per cent. on all classes of piece-goods irrespective of country of origin, since the immediate benefit to the Indian producer would be wholly incommensurate with the burden imposed on the Indian consummer. Finally, we made it clear that, in a

Decision to rest with Assembly.

matter of this kind, after frankly stating our conclusions, we should desire to put our carefully considered views before the Legislative Assembly with whom the final decision must rest.

52. That is how the matter stands, and it is on this basis that our proposals are now put forward. I have thought it right frankly to put the position before Hon'ble Members in this way. Indeed, whatever our proposals had been, we could have consented to no other course, for we feel that it is essential, at this transitional stage of the constitution, that there should be full confidence, wherever possible, between the Government and the Legislature. There are certain points with reference to what has passed between ourselves and the British Government, and to the attitude which we adopted, on which I desire to give a further explanation.

Fiscal autonomy convention.

53. We felt, in fact, that this method of approach from the British Government had a special significance. It affords striking evidence that the fiscal autonomy convention has become an integral part of the constitution, and that, even when British interests are most profoundly affected by tariff changes in India, the intervention of the British Government is restricted to representation and appeal. Complete freedom was accorded to the Government of India to take the final decision in whatever manner they thought right for India. It appeared to us that, subject to our paramount duty of considering Indian interests first, no Government of India could ignore such an appeal, for, to any statesmanlike view, it must be clear that India must be vitally interested in maintaining a spirit of co-operation with Great Britain. We felt, moreover, on every ground, that no member of any Government of India, be he British or Indian, would desire to introduce measures likely to inflict serious injury on British interests unless such measures were necessary for India's own development.

54. It is, of course, obvious that these proposals will evoke very considerable comment and will be subjected to the

closest and most critical scrutiny. This we shall welcome, but I would, at the same time, appeal to all Honourable Members to exercise this scrutiny in a calm and judicial spirit before they pronounce any final judgment. It is for them to consider whether they can accept what I have indicated as the guiding principles underlying our proposals, and whether these proposals do, in fact, meet India's immediate needs, while being, at the same time, calculated to further her interests in the widest sense. It will not suffice to keep in view only those factors which, in ordinary times, might be held decisive, for the times are not ordinary. Within a few months, the representatives of India will meet the representatives of Great Britain to discuss, in the fullest and frankest way, the future of this great country, and much must depend on the spirit in which they meet. I would ask Honourable Members to give full thought to the grave importance of these wider considerations. It is obvious that any gesture of friendship which India can spontaneously and without compulsion make to the British Government in their own present grave industrial troubles, is bound to strike a responsive note. For our part, our conviction is that, if our proposals are examined without prejudice, they will be found to be better adapted to India's needs than any other scheme we could put forward, and I must explain shortly our reasons for thinking so.

Wider considerations.

55. In the first place, what we are aiming at in our present measures, is not to settle the policy as regards protection of the cotton industry for the distant future. We are concerned only with providing a temporary shelter under which the industry, especially in Bombay, may firmly establish its position in respect of the business for which it is already equipped. Our measures are emergency measures designed to take immediate effect, to give immediate relief, and an immediate stimulus, so that the Bombay industry may reorganise itself and start again with restored health and a new lease of life on its normal course of development.

56. There is therefore no relevancy for our present purpose in contentions that, taking a long view, the Bombay industry requires to organise itself for the manufacture of the finer

goods, and that our present proposals will not help in this direction. Whether such a view is right or not, it could not be translated into the immediate effect which is so necessary. It must, in fact, take many years before the local industry could organise itself to undertake the manufacture of the finer qualities of goods. Incidentally, I may point out that the raising of the import duty from 11 per cent. to 15 per cent. will give very considerable help in this direction; but that is outside the purpose of the emergency measures.

57. Looked at from this point of view, it has appeared to us that our proposals do exactly meet the needs of the case. The imposition, in addition to the increase in the normal duty, of a special additional protective duty against non-British goods, of a 5 per cent. all-round surcharge, combined with the minimum of 3½ annas per lb. on plain grey goods, must operate effectively in just that portion of the field where competition is most severely felt. A study of the statistics makes it abundantly clear that it is not competition from British goods which is now being severely felt, nor has Bombay lost any business recently as a result of such competition.

58. In the second place, I must, on behalf of the Government of India, make it clear that we could not feel justified in imposing for revenue purposes a higher duty than 15 per cent,. and that, so far as the protective measures are concerned, it is only if their scope is limited, in the way that we propose, that we could agree to carry them so far. As I pointed out at the outset, we cannot disregard the interest of the consumer and it is contrary to all sound principles to impose a protective duty, putting a heavy burden on the consumer, if the benefit to the producer must be small or negligible. For the period covered by the purpose of our emergency measures, the production in India of those classes of goods which form the great bulk of the imports from the United Kingdom, must be very small, and, therefore, an additional 5 per cent. duty on these goods would put a burden on the consumer without a corresponding benefit to the industry which we have in view. On the other hand, on those classes of goods to which the protective duties will apply, internal competition will increasingly tend to restrict any effect

Interests of consumer.

on the interests of the consumer. On these grounds, we hold that our proposals combine the maximum benefit to the industry with the minimum burden on the consumer.

Re-examination by Tariff Board.

59. I need not elaborate the further arguments which have been dealt with in our telegram, but I must, before leaving this part of the subject, emphasise again one vital point which we have made. We do not, and, in fact, we could not, ask this Assembly to commit themselves, at this stage, to accepting the principle of Imperial Preference. We ask them to regard this proposal merely as a special measure designed to meet the immediate emergency. It is, acting in this spirit, that we propose that the special protective duties shall be imposed for a period of three years only, and that, at a convenient date before the termination of this period, their effect, and the whole position of the industry, shall be re-examined in a Tariff Board enquiry.

60. Lest it may be argued that such an enquiry should have preceded our proposals, I must explain that we gave our careful consideration to this point and decided that, quite apart from the urgency of the need for action, a further investigation by the Tariff Board at the present juncture was not advisable. It is the special duty of the Board to investigate facts and arrive at findings thereon. But owing to the labour disputes of 1928 and 1929, it is more than doubtful whether any material for investigation, beyond that available to the Tariff Board of 1926, exists. Again, conditions in the Bombay mill industry have, since 1926, been examined by the Tariff Board, the Fawcett Committee, and the Pearson Court of Enquiry while trade conditions have recently been investigated by Mr. Hardy. In these circumstances, we felt that the proper time for a further enquiry by the Tariff Board will come when some progress in reorganisation and rationalisation has been made by the industry in Bombay, and the prospects of ultimate success or failure of the industry can be assessed.

Use of assistance by mill-owners.

61. There is one more point left for me to deal with in conclusion. I have already referred to the special duty which the Government feel to be imposed upon them in this case

to satisfy themselves that effective use will be made of the assistance given, and that attention should be directed particularly to the improvement of labour conditions. We recognise that the ultimate failure or success of the mill industry in Bombay must depend entirely upon the extent to which the mill-owners utilise the present opportunity in order to improve their efficiency and labour conditions, and that, if full use is not made of this opportunity, the position of the industry may be no better at the expiry of the period of three years than it is to-day. We have already addressed the Bombay Mill-owners' Association on this subject and have impressed upon them the urgent necessity of working out schemes which may re-establish the industry on a firm basis. Although it has not been possible for us to lay down the lines on which the reorganisation should proceed, or to prescribe the particular measures which should be taken, we propose, now that our policy has been declared, to enter immediately into consultation with the Government of Bombay on this subject, which is their primary concern. It appears to us right that some method should be devised whereby the force of public opinion may be brought to bear effectively upon the situation. At the same time, it is our desire to give the Association all the assistance in our power in order to ensure that the examination of the various problems may be thorough and adequate, and that it may be carried out with the aid of the best expert advice available, whether in India or in other countries. Apart from technical assistance, it seems clear that some drastic financial reorganisation and some rationalisation of the methods of manufacture is necessary if the Bombay industry is to be put on a permanent foundation of prosperity. On this subject I cannot at present say more than this —that we are prepared to examine what is required in this direction and to consider whether any form of Government intervention is possible or appropriate. This aspect of the problem is one of great difficulty and I do not propose to lengthen my speech by enlarging further upon it at this stage.

Hand-loom industry.

62. I would add, in conclusion that, although I have spoken chiefly of Bombay, we have also the other industry of India in view and we particularly hope that the measures which

we propose will be of real benefit to the hand-loom industry throughout the country-side.

Increase in revenue.

63. We estimate that the net increase in revenue from our proposals, allowing in full for the protective effect, will be 1,25 lakhs. The proposal to increase the revenue duty will be included in the Finance Bill, while a special Bill will be introduced by my Honb'le Colleague, the Commerce Member, containing the protective proposals.

Increase in excise and reduction in import duty on kerosene.

64. My next proposal is to increase the excise duty on kerosene from 1 anna to 1 anna 6 pies per gallon, coupled with a reduction in the import duty from $2\frac{1}{2}$ annas to 2 annas 3 pies. This combined proposal is expected to give us an extra 35 lakhs. At present, there is a difference of $1\frac{1}{2}$ annas per gallon between the excise duty and the import duty on kerosene and the effect of the proposal now made will be to reduce that difference by one-half. In framing our proposals regarding kerosene in this form, we have kept two objects in mind : first and principally, we have desired, simultaneously with getting more revenue, to make a change which should, at the least, ensure that the price of ordinary kerosene to the consumer is not increased, while, secondly, we have felt that prudence and justice demanded that we should not make too sudden and drastic a change in the conditions of the indigenous industry, having regard particularly to the position of the smaller companies. Moreover, too drastic a change might hamper further development. In reducing the margin by one-half we have thought that we have gone as far as it would be wise to go, at least as a first step. It means that the marginal duty in favour of the indigenous industry will be reduced from about $18\frac{3}{4}$ per cent. to $9\frac{3}{8}$ per cent.

Increase in import duty on sugar.

65. The next proposal which I have to mention is an all-round increase, in the import duty on sugar, of Re. $1\frac{1}{2}$ per cent. I am not proposing any change in the existing classification, so that the effect of the proposal will be that

sugar of 23 Dutch Standard and above, which at present pays duty at the rate of Rs. 4½ per cwt., will pay duty at Rs. 6 per cwt.; sugar below 23 Dutch Standard but not inferior to 8 Dutch Standard will pay at Rs. 5½ per cwt., instead of at Rs. 4, and sugar below 8 Dutch Standard and sugar candy, which at present pay at 25 per cent. *ad valorem*, will be subject to a composite duty of 25 per cent. *ad valorem plus* Re. 1½ per cwt. The duty on these lower grade sugars has, it is true, little significance for the revenue, since imports are at present very small, but it is desirable to keep a due correspondence between the different grades in order to prevent the substitution of lower for higher grade sugars. Molasses, which is dutiable at 25 per cent. *ad valorem*, will remain subject to duty at that rate and will be treated separately from sugar, since its use is mainly as a raw material for industries and, in fact, a Tariff Board enquiry as regards its treatment as a raw material used in the manufacture of denatured spirit, is already in progress.

66. The increased duty on sugar should yield 1,80 lakhs; but, in estimating its effect upon the consumer, it is necessary to bear in mind that the world price of sugar is exceptionally low. The average landed cost of sugar in India from April to December last was no more than Rs. 8·6 per cwt., whereas the average for the previous six years has been Rs. 12·25 per cwt., a difference of about Rs. 3½ as compared with the proposed increase of Rs. 1½. Thus, even the comparatively large increase now proposed should not at present be seriously felt by the consumer. Ultimately it may,—and probably must,—have some protective significance; but, for the present, it must be regarded primarily as a revenue-producing measure. I would, however, remind Hon'ble Members that an increase in the production of sugar is one of the most valuable opportunities available for improving India's agricultural production, and that, with this possiblity in view, we are proposing a special grant this year of 10 lakhs (to be continued, if necessary, in subsequent years) for the encouragement of sugar research and sugar production. These two proposals must be considered together, and their possible reactions fully appreciated. It may interest the House to know that duties on sugar, at about the level which we now

propose, are in force in most European countries. What we are now proposing amounts to a duty of 9*s*. per cwt. The present import duty on sugar elsewhere is as follows :—

England	11*s*. 8*d*.
U. S. A.	10*s*. 3*d*.
Germany	12*s*. 7*d*.
France	8*s*. 6*d*.
Austria	12*s*.
Australia	9*s*. 4*d*.

Increase in incometax and super tax.

67. I next propose to obtain an additional 70 lakhs by a small change in the rates of income-tax and super-tax. I hope that the House will agree that, when we are seeking new sources of revenue, it should not all be raised by indirect taxation, but that some direct taxation is justified so that the burden may be equitably spread. At the same time, I recognise that this is not a suitable period for imposing any heavy additional burdens which would be felt in industry or commercial enterprise. Our proposal, therefore, is that, on personal incomes of Rs. 15,000 and upward, the income-tax rates shall be raised by 1 pie in the rupee, and a corresponding increase shall be made in the super-tax in all grades, other than the flat rate or super-tax on companies. The additional yield from income-tax is estimated at 56 lakhs and that from super-tax at 14 lakhs. It has been brought to my notice that, owing to certain features of our income-tax system—particularly the deduction of tax at source, an alteration in the rates might, in certain cases, be taken into account twice in the first year when a change in rates is made. I shall see that the necessary steps are taken to avoid this result.

68. In referring to income-tax, I wish to mention some other changes which I hope shortly to bring under consideration. If the normal economic progress of India is maintained during the next twelve months, it ought to be possible for us to enter on next year in a stronger financial position. I hope then to be able to make a start in introducing the principle of allowing business losses incurred in any one year to be carried forward to the next year. I also hope to be able to remove the present double super-tax on companies, so far as that affects genuine trust and finance companies.

Both these changes ought to be beneficial to the progress of business enterprise, and it will be my settled purpose so to regulate taxation as to remove, when opportunity offers, any imposts which may be said to have a hampering effect on such enterprise.

69. The total yield of the taxes which I have now mentioned amounts to 4,80 lakhs, so that I am still left with 30 lakhs to find. I consider, however, in the special circumstances now prevailing, that it is on every ground desirable to have some margin of safety, taking into account the uncertain prospects which we have before us, and taking into account also the paramount importance, to which I have already referred, of improving our credit by displaying a strong financial position to the world.

Import duty on silver.

70. It is with this and other objects in mind that I propose to re-introduce the import duty of 4 annas per ounce on silver. I have, however, purposely kept this proposal till the end, for, in putting it before the House, I want to make quite clear certain conditions which will, I think, generally commend themselves to the public.

71. An import duty on silver is a familiar feature in the history of Indian fiscal policy. Prior to 1910, silver bullion and coin, other than coin of the Government of India, were included in the general tariff schedule of articles liable to an import duty of 5 per cent. *ad valorem*, and, in that year the rate was raised to 4 annas per ounce. During the war, the import of silver was prohibited, and after the war, in pursuance of the recommendation of the Babington-Smith Committee, the duty was removed at the same time as the prohibition of import. The Committee advocated the removal of duty mainly on account of the strong feeling in India that it was an obstacle to the establishment of a world market for silver in Bombay and placed the Indian consumer of silver at a disadvantage in comparison with the consumer in other countries. I have given full weight to these objections, but circumstances are different to-day. It is proposed to re-

the former objection by allowing a full rebate of the duty on re-export of any silver which has been imported and has paid duty. As to the latter objection, we feel now that there is a strong counterbalancing advantage in taking a step which will have the immediate effect of improving the internal price of a commodity in which the savings of the masses are to a considerable extent invested. The recent fall in the price of silver has, in fact, put an entirely new aspect on the matter.

72. Apart from this, there is another important new factor in the situation, in that the Government, owing to their possession of surplus stocks of silver and the erection of the new refinery at Bombay, have got into the position of being themselves important "producers" of silver. Our proposal, therefore, has the new incidental advantage of providing Government with a protected market for their own produce. Having said as much as this, however, I must say more in order to avoid the creation of any misunderstanding. I feel that it is important that the masses of India who invest so large an amount of money in silver should realise that silver is only an ordinary commodity, liable to fluctuations in price, just as other commodities are. It has no sacred properties which make it immune from these vicissitudes, and although the Government, in taking these measures, have in mind, as one of the main advantages, an improvement in the internal value of silver, we should, in the long run, be doing a very poor service to the population of India if we allowed it to be supposed that the Government have the power definitely to maintain prices at a particular level. It is far better that the people should generally appreciate the realities of the situation in this respect. At the same time, the Government do recognise the importance of the interests involved owing to the position of silver in India as, in some respects, a store of value, and, while they must, as holders of a surplus commodity which they desire to sell, reserve freedom of action, I am prepared to assure this Assembly that, in exercising that discretion, the Government will not go to the market unless they are advised that, as in the past, the market will not be appreciably affected by their operations.

Sales of silver.

73. If there is any danger of the world's production of silver exceeding the consuming capacity of all markets, then, of course, there must be a tendency to falling prices. Only the combined action of producers and holders can prevent this. The Government of India, holding as they do surplus stocks, which, in the public interest they consider that they ought to realise, cannot fairly be asked to do more than other producers; but I am prepared, on behalf of the Government of India as important holders or producers, to say that, if the other interests concerned show any desire to consider the possibility of joint action for the regulating of sales in order to meet the world's demand, the Government of India would willingly co-operate. Further than this we cannot in the public interest go, but what I have said amounts to a carefully considered and important proposal, and it is for the other producing interests to consider if they will make any response. In the meanwhile, I think I may say with confidence that, at the present level of prices, the imposition of the duty which we propose is not likely to have any serious effect on the consumption of silver in India.

74. While our reasons for imposing the duty are, as I have explained, of a special nature, I am also prepared to say that special circumstances will govern our intentions as to the disposal of the revenue produced. We must, as I made clear, regard the proceeds primarily, at the present stage, as a re-inforcement of the general financial position of the Government; but, if our estimates as regards the other heads of revenue are realised, and there is a surplus resulting from the imposition of the silver duty, then I am perpared to say that we have a very special purpose in mind for the application of that surplus. We regard this duty, principally in fact, as a measure which will give us a margin of revenue from which we shall be able to make a distribution to provinces after the forthcoming statutory revision to give them the funds which they require for nation-building services. Though it will not be for the Central Government to dictate to the provinces how such contributions should be applied, there will be an opportunity for discussing this matter when the whole distribution of the sources of

Application of surplus, if any, from silver duty.

revenue is considered, and I think I can say with confidence that additional funds are chiefly required by the provinces for such purposes as economic and agricultural development and primary education. If, pending the further allocation of revenue to the provinces which I have in view, any surplus is actually realised, then, of course, any proposal for its expenditure will be submitted to this Assembly.

75. It is on these grounds that I have stated that our proposals in regard to the silver duty must be regarded in a very special light. We propose to include, in our budget figures, a revenue of 1 crore, as a conservative estimate.

Final result.

76. On this assumption, our budget estimates provide for a surplus of 70 lakhs of revenue over expenditure. As the budget proposals other than those relating to income-tax and super-tax will have effect forthwith, the current year's revenue will also benefit to the extent of 35 lakhs, which amount accordingly appears as a revenue surplus in the revised estimates.

Review of Budget Proposals.

Justification for new taxation.

77. It is of course obvious to me that these proposals will be subjected to the most searching scrutiny, and the question which will be asked on all sides is whether there is any justification for imposing so heavy an additional burden of taxation.

Is present condition permanent ?

78. Before this question is put, I would ask Hon'ble members to pause and consider carefully what item of taxation in my proposals does not offer at least some indirect advantages. I venture to say that, with perhaps the sole exception of the income-tax proposals, such advantages will be found. But that is not by itself a sufficient answer, and it is necessary to examine the position further, and attempt to frame some interpretation of the symptoms of the present financial conditions. For, if the short-fall of revenue is merely the result of a temporary combination of abnormal circumstances, then one must hesitate to impose the full

corresponding burden of permanent taxation, and it might be justifiable to adopt temporary expedients. If, on the other hand, there is a permanent and unavoidable shortage of revenue, then the position must be tackled boldly, in order to establish, before it is too late, a sound foundation.

79. In order to judge whether the present condition is permanent or not, there are two main aspects to be examined, that is to say, one must ask, on the one hand, whether the expenditure required this year is abnormally high and capable, either now or in future years, of reduction, and, on the other hand, whether the revenue anticipated is below the normal expectation owing to special circumstances which are unlikely to be repeated.

Growth of expenditure.

80. As to expenditure, I have already drawn the distinction between actual administrative outgoings on the one hand, and, on the other, such items as interest on debt and those provisions which do not represent actual outgoings in cash, but which are required, on principles of sound finance, as reserves against established or accruing liabilities. I will deal first with administrative expenditure. In regard to this I have, during the past year, in accordance with an undertaking which I gave to the Assembly in my last budget speech, conducted in the Finance Department a close scrutiny and survey of the growth of expenditure during the past five years. Reports have been prepared for each Department and these have been circulated to members of the Standing Finance Committee. A good deal remains to be done in the way of completing the details of this enquiry, but I have gone far enough to come to the conclusion that, for various reasons,

Provisional conclusion.

we cannot count on being able to find any *substantial* margin for reduction in the cost of the civil administration of the Central Government. In fact, with all the new services and heads which are being pressed for consideration, it is only by the exercise of the most rigid control that we shall be able to keep the growth of expenditure within bounds. The possibility, therefore, of cutting down administrative expenditure, does not, in my opinion, afford any substantial ground

for postponing the imposition of taxation to meet the present deficit. But, by accepting this conclusion, I do not imply that the search for possibilities of reducing our present scale of expenditure must be abandoned. It has, in fact, been decided by Government—and the proposal has recently been reported by me to the Standing Finance Committee—to appoint an officer on special duty to continue the examination in further detail. It is, in my opinion, necessary to carry out a very close detailed investigation of the causes which have led in the past, and are still leading, to a steady increase in expenditure. Those members of this Assembly who have sat with me on the Standing Finance Committee are fully aware of the difficulties in this matter. Applications are made in a particular case for improvement of conditions of pay in particular offices. A good case is made out and the improvement, involving perhaps by itself only a moderate increase in expenditure, is approved. But one move leads to another and it is inevitably found that other sections of Government staff, claiming to be working in similar conditions, again press that a similar improvement shall be accorded to them. These claims are difficult to resist, and, moreover, it must be remembered that the control does not lie entirely in the hands of the Central Government. It often happens that a particular claim is pressed in order to afford to members of some branch of a Central Government Department, conditions equally favourable with those prevailing for men in the service of the Provincial Governments working under similar conditions and in the same place. But the time has come for a comprehensive review of the whole situation, so that we may ascertain what claims on these grounds are likely to be pressed in future and that we may, if possible, fix, in consultation with the Local Governments, certain uniform principles from which there can be no departure. Apart from such special cases, the Government have become committed, in the past years, to time-scale system of pay, the full effects of which were not perhaps appreciated at the time when they were granted. These put upon us definite and unavoidable commitments, and I have already indicated that the normal rate of increase under this heading amounts to something like 25 lakhs per annum.

Further investigation.

81. It is important that we should know where we stand in this matter and also when it is likely that the peak of this increase will be reached and what the figure of Government expenditure at that point will be. It is this kind of question which justifies the special appointment to which I have referred, for, the time is coming when, as part of the constitutional reforms which we shall have to consider, it will be necessary to re-arrange the distribution of heads of revenue between the Central Government and the Provincial Governments. When that time comes, it is essential that we should be able to assess, with some accuracy, what our own future commitments are likely to be.

Possibilities of retrenchment.

82. These remarks cover one kind of growth in expenditure. But I shall be asked whether, even admitting that this kind of growth is inevitable, it is not possible to make large cuts in the number of appointments and in the amount of the personnel employed. This, indeed, is a subject which will come within the purview of the special examination which we propose. But I should be deceiving this Assembly if I were to hold out any expectation of large economies in this direction. I doubt whether it is adequately realised to what an extent the gradual development of the present form of constitution is placing increased work on the shoulders of the officials of the Central Government, and I do not think it is an exaggeration to say that there is not a single Department of the Government of India in which those occupying the higher appointments are not at present overworked. Indeed, I think it far more likely that, as representative institutions grow and sessions of the Legislative Assembly become longer, it will be necessary to divide up some of the existing Departments and create new appointments for their representation in this Assembly.

83. I may, however, again be asked whether there is not a possibility of a different form of economy in the shape of elimination of certain services. At the time of the last big retrenchment movement, certain accessory services were largely cut down, particularly Scientific Departments and such minor departments as the Statistical Branch. My reply to

such a question would again be that, unfortunately, it is only too likely that the move will be in the other direction. We are, in fact, at present faced with the need for meeting the demands of a large number of new services. Hon'ble Members are only too familiar with some of these. The development of agricultural research, for example, is an entirely new demand, as also is that of civil aviation. The former is one which may be fruitful of great benefit to the country; the latter is necessary unless India is to lose her place among the civilised nations of the world. Moreover, it brings in its train other needs such as the development of meteorology and wireless organisation. Again, if we look back on the cuts that were made during the last retrenchment campaign, I think it will be generally admitted, as proved by experience, that, in some respects at least, the economy has not been worth the sacrifice. In advancing this opinion, I have particularly in mind the Statistical Branch; and there, as some Hon'ble Members know, we have, in response to a far-seeing demand which has been pressed by various influential members of this House started on a course which will, I hope, provide those statistics for the gauging of the country's economic conditions which it so badly needs. Public opinion generally seems to be awakening to the desire that the Government of India should adopt a far more active and constructive economic policy than it has followed in the past, and that, in many matters, the Central Government should take upon themselves the responsibility of giving a lead and assistance to the Provincial Governments. This is a desire with which I most heartily sympathise, and it would, in my opinion, be false economy to resist it.

84. Lastly, I would impress on Hon'ble Members one consideration which has been brought before me very vividly in the course of my work in the Finance Department. The Central Government are directly responsible for the administration of certain areas, and I am afraid that one cannot resist the conclusion that the standard of services provided for in those areas, has, in many respects, been allowed to fall behind that prevailing in the neighbouring areas under Provincial Administrations. This is not a state of affairs which the Central Government can view with equanimity,

and I feel convinced that there are considerable arrears to be made up in this direction.

85. For all these reasons, I have myself regretfully come to the conclusion, which I have already stated, namely, that, however energetically and ruthlessly the search for economies is carried out,—and I shall myself welcome any measures for the conduct of such a search,—there is not room for any *substantial* reduction in the civil expenditure of the Central Government.

Debt Services.

86. If I turn now to those other kinds of expenditure to which I have referred, namely, those measures for the support of sound financial principles and the provision of adequate reserves against our obligations, I could not honestly put before this Assembly proposals less adequate than those which I have framed. It is, in my view, of vital importance that, at this stage in India's constitutional development, when we stand at the threshold of a new constitutional advance, nothing should be done which would suggest to the outside world that India's credit will be less carefully preserved in the future than in the past. India must be above suspicion in this respect, and, in the end, I am convinced that this will prove sound economy and, by improving the country's credit, help materially to reduce the burden of interest which it will have to pay.

Revenue position.

87. If I turn now to the revenue side of the picture,—the second of the two aspects which need examination,—it may be said that the estimates which I have presented, do imply, first, the expectation of a set-back in the tax revenue, or, rather a halt in the normal rate of its growth as evidenced in the results of the last seven years, and, secondly, a very decided worsening in the position of the Commercial Departments of the Railways and Posts and Telegraphs. I am prepared to admit that it is quite arguable that, on the revenue side, the picture which I am presenting, is abnormal and likely to be improved in future years. But, for many reasons, I feel sure that it will be unwise to allow such an argument to prevent the introduction of new taxes sufficient to meet the situation as I have to present it to-day.

88. I have many reasons for this conclusion, some of which I may state shortly as follows. In the first place, some of our present sources of revenue are likely to disappear, and, in the case of others, reductions may become desirable. The following special cases may be quoted: As regards opium, we are already committed to the disappearance of this revenue after 1935, and it is essential to find new sources of revenue to replace it. As regards the export duty on rice, I have already indicated in my proposals for this year that this, at its present level, may be a burden on the proper economic life of the country and further reductions may become desirable. It is possible that economic conditions may alter the justification for other forms of export duties as, for example, on jute; while, as regards income-tax, if again we put first the need for removing burdens which hamper the economic development of the country, I should myself welcome the opportunity of being able to introduce certain changes, as, for example, the introduciton of provisions for allowing trading losses to be carried forward beyond the year in which they have occurred and the abolition of double super-tax on holding companies. Again, new needs for expenditure are constantly likely to press upon us and I have already referred to some of the new services which are now being developed.

Necessity for fresh taxation.

89. Yet another consideration is this. We have, in my opinion, been working, in the past three years, with a dangerously low margin. In a country like India, subject to great risks of loss of revenue from failure of rains or from floods, it is desirable to have some margin of revenue over expenditure from which a reserve can be built up in reasonably good years. Memories are short, and although the last two monsoons have, in places, been unfavourable, it is many years since India has suffered from a real failure of the monsoon.

Larger margin necessary.

90. The last consideration to which I have to call attention, is one which bears most weight in my own mind. We have got to prepare for the probability— indeed, I think

I may say, the certainty—that the next stage in constitutional development will need provisions of more money for the provinces, and that, in some form or other, the Central Government must be prepared to relinquish part of its own sources of revenue. After all, it is in the hands of the Provincial Governments that the real nation-building services lie, and the two great needs for India are agricultural development and, as a necessary condition of its success, the increase of a really effective form of primary education. Of all the tasks, the responsibility for which my present office lays upon me, that which I take most seriously is the duty of finding revenue in order that those provinces, which are at present handicapped by financial difficulties, may make a great start forward in developing the services which the country really needs. I believe that, in the new taxes which I have proposed, I have opened the way, if things go well, without putting any burden on the economic life of the country or subjecting to hardship any particular class, to create a margin which will enable us, as soon as the constitutional reforms are settled, to give a fair measure of assistance to the Provincial Governments in the next chapter of their history.

Needs of the provinces.

WAYS AND MEANS.

91. I will now turn to a review of the ways and means position for the current year and the next, a summary of which is given below in the usual form :—

Summary.

Liabilities.	(In crores of rupees.) Revised, 1929-30.	Budget, 1930-31.
Railway capital outlay (construction)	24.15	16.75
Purchase of Railways	7.06	..
Other capital outlay	1.93	3.97
Provincial transactions	9.47	7.93
Discharge of permanent debt (net).	25.36	18.84
Contraction against treasury bills	6.86	..
Contraction against silver	2.94	..
Other transactions	3.96	1.86
Total ..	81.73	49.35

Resources.	(In crores of rupees.) Revised, 1929-30.	Budget, 1930-31.
Revenue surplus	.35	.70
Rupee loan (net)	35.47	23.50
Sterling loan (net)	7.92	..
Treasury bills with public	20.00	—4.00
India Bills	8.00	..
Post Office cash certificates and savings bank	5.94	6.20
Other unfunded debt	8.10	3.16
Appropriation for reduction, etc., of debt	5.85	5.90
Depreciation and Reserve Funds	.99	5.27
Reduction of cash balances	—10.89	8.62
Total	81.73	49.35

92. The gross proceeds of the rupee loan in the current year amounted to about 35½ crores of which 22¼ crores represented conversion of bonds maturing from 1930 to 1932. This substantial reduction in the amount of the loans maturing in the near future has considerably improved the position for next three years, but the actual cash received in subscription to the loan was 13¼ crores only, *i.e.*, 4¾ crores less than the total new loan provided for in the budget. As I anticipated at this time last year, it was necessary to resort to external borrowing on a considerable scale. Sterling bills for £6 millions in each case were issued in London in May and December. The former issue matured in February and in order to place ourselves in funds to meet them, short-term bonds for £6 millions were issued early in February. The total net amount of funds raised during the year in England has thus amounted to about £12 millions. I must deal briefly with the conditions in which the issue of the short-term bonds was undertaken and the reasons underlying Government's action. Hon'ble Members will have been fully aware from the general review of the Government's policy as regards capital expenditure and borrowing which I gave in my budget speech last year, that I had arrived at the conclusion that external borrowing would be necessary. I then explained how and why, in future, it would be necessary that the rate of

Current year.

Sterling borrowings.

capital expenditure should be more nearly balanced than had been the case in the past five years by the increase of our capital resources in the form of fixed loans. It was therefore desirable, in any case, to raise a sterling loan as early as possible after the summer. Conditions, however, were then very unfavourable owing to the position in New York and the existence of a bank rate of 6½ per cent. in London and we thought that we should gain by waiting for cheaper money rates. When the New York boom collapsed, the anticipated easing of money commenced, but, by that time, political anxieties had begun to dominate the position in the London market for Indian securities. I need not give a long account of these events which must be still fresh in the minds of all Hon'ble Members. I need only say that the nervousness of London investors was intensified by the attitude adopted at the Congress meeting at Lahore in December. Therefore, while our anticipations that money conditions would become more favourable were realised the adverse effects of political reactions counter-balanced the advantage obtained. The facts, however, had to be faced, and as during the year Government had to meet the greater portion of the £5¼ millions for the purchase of the Southern Punjab Railway and about £7½ millions for other railway capital expenditure, we felt that, in spite of the unfavourable conditions, we should not be justified in financing this capital expenditure entirely by temporary borrowing in the form of India bills. We considered, indeed, that some more permanent borrowing was, according to sound financial principles, essential.

93. In saying this, I wish to emphasise that our power to issue bills in the London market is in the nature of a reserve which ought to be kept available to meet temporary shortages of sterling resources. Prudent finance demands that this reserve power should be utilised as little as possible for financing permanent capital expenditure. By the issue of two-year bonds with the option of extension for a third year, we have obtained accommodation for a period sufficient to allow for the passing of the present political uncertainty and have, at the same time, avoided the burden to the Indian tax-payer, of floating a long-term loan in particularly unfavourable conditions; conditons which, I hope, will prove to be of

a temporary nature. In the meanwhile, I am glad to say that the success of this operation, even though the terms were onerous, had a very good effect on our credit in London.

94. The combined amount of the above borrowings corresponds roughly with the budget forecast, but owing to events which it was impossible to forsee, it was necessary to supplement our resources by large issues of treasury bills in India. In the first place, contraction of the currency to the extent of 6·86 crores against cancellation of rupee treasury bills and 2·94 crores against silver withdrawn for sale depleted our resources by nearly 10 crores.

Currency operations.

95. Without entering into a long exposition, I wish to explain briefly, and in very elementary terms, the real significance of these currency operations. There is much misunderstanding on these subjects which is fostered by the peculiar position of the Government of India and the combination of roles which they have to play. In the first place, it is Government themselves who have to do the work and, therefore, as happens in all countries, they are blamed for every untoward occurrence—as some of the Hon'ble Members opposite would soon find out if—as they hope, and as I often wish they could,—they were to change places with us. But apart from this common experience, the Government are not only the currency authority but are themselves the chief operators in the remittance market. When there are difficulties as regards exchange, which would be expressed in other countries by a tendency to export gold, that is expressed in India by difficulties for the Government to effect remittance, and when we take action to protect the currency position, which in other countries would be regarded as quite normal, it is representated here as artificial manipulation of exchange by Government in order to meet their own remittance needs. That appearance induces an unduly hostile type of criticism.

96. Then again, let us consider the internal currency position. If, as has happened in the current year, prices fall and the country requires less currency, and if, on top of that, large quantities of redundant silver currency are returned from hoards, the currency authority must meet the situation

by cancelling currency. Otherwise, an inflated condition exists, internal prices would keep unduly high in relation to external prices, and internal rates for money unduly low. The result would be that the natural flow of exports, which is necessary to maintain the country's balance of trade, would be restricted and a very unhealthy situation dangerous to stability of currency would be set up. When currency becomes redundant and has to be cancelled, the profits of the currency authority diminish, for, all issues of currency, whether it be silver currency the bullion value of which is less than its face value, or notes for which the authority merely has to bear the cost of printing, bring profits; and the less the amount of currency outstanding, the less the profit. But when we as a Government, in our functions as currency authority, have to cancel currency and thus submit to a corresponding loss of profit, we are accused of pursuing a policy ruinous to the country's interests because we appear as borrowing money at interest in the form of treasury bills and then destroying it by contraction. In actual fact, however, the loss thus incurred only represents a loss of the profits which we would have made if the country had needed the extra supplies of currency.

97. Some of our critics, however, will say that we have carried this process unnecessarily far and that, in contracting currency, we have not only incurred this loss ourselves but have starved the commercial world in its needs for currency. Of this, as I have, on recent occasions, frequently explained, there is no evidence. Actually, since the beginning of the last busy season, say, from the 1st December 1928 to the 30th November 1929, the net contraction was 15·89 crores and the net reduction of notes in circulation was only 2·48 crores. The reason for this small effect of our operation on the note issue is that very large quantitites of rupees have been returned. When rupees are returned, notes are automatically issued against them, and if these rupees have come not from active circulation but from hoards, a corresponding inflation would, in fact, have taken place. These have been the actual facts this year, and the proof of the pudding lies in the eating. In spite of the contraction of currency, all the evidence shows that the currency needs of the country have

been fully met so far as it was healthy to do so. In support of this contention, I need merely point to the fact that the Imperial Bank's cash, which is the real index of the adequacy of the currency, is considerably higher than it was at this time last year, although no expansion of the currency has been effected this busy season. This shows clearly that the contraction of the currency has not been excessive.

98. While this necessary contraction of 10 crores to which I have referred, counterbalanced part of our borrowings, other factors have contributed further to worsen our ways and means position. The chief cause has come from the Railways. As a result of the falling off in railway receipts and the increase of working expenses, the Railway Reserve Fund will have to be drawn upon to the extent of £6 lakhs to meet the contribution to general revenues, whereas an addition of 3,26 lakhs to the Reserve Fund was provided for in the budget, while the addition to the Depreciation Fund is now expected to be one crore less than was anticipated. As against this, it was possible to effect a saving of 2,32 lakhs in railway capital expenditure, but, even allowing for this, there is a deterioration of nearly 3 crores under Railways. Borrowings by the Provinces are now expected to exceed the budget by about 2¼ crores, and, in view of the heavy disbursements in April in London and in India, the closing balance will stand at a figure 9 crores higher than provided for in the budget estimate. For these reasons, the revised estimate provides for an increase from 4 crores to 24 crores in the amount of treasury bills outstanding with the public, of which I would remark again that 9 crores is represented by increased treasury balances.

Next year.

99. In my last budget speech, I dealt at length with the railway capital expenditure and envisaged the possibility of a drastic reduction in 1930-31 in order that the credit of the Government might not be over-strained. The purpose thus indicated has been fulfilled, and as the House knows, we are allowing 16¾ crores only for railway capital expenditure, *i.e.*, 7·4 crores less than the revised estimate for the current year. It must be noted that the real reduction in new railway capital expenditure

sanctioned is actually larger than these figures indicate, as 2·35 crores of the programme for 1930-31 really form part of the sanctioned programme for 1929-30. Allowing for this, the programmes for the two years compare as follows:—

	Crores.
1929-30	26.50
1930-31	14.40
Reduction	12.10

This comparison brings out more clearly the drastic nature of the curtailment effected.

100. With this provision for railway capital expenditure our borrowing programme for 1930-31 is, so far as new money is concerned, a very modest one. So far as sterling operations are concerned, I assume that the £6 million India Bills falling due in December will be renewed; but, if conditions are favourable, this floating debt will be funded. As regards India, I estimate that a loan of 23½ crores will be required, of which 7 4 crores only will be new money and the remainder, namely, 16 1 crores will be utilised for redeeming outstanding loans, principally 1930 Bonds. This provides for reducing the amount of outstanding treasury bills from 24 crores at the close of the current year to 20 crores at the close of the next. I anticipate no difficulty in carrying out this programme without disturbing the market for Government securities, and, if conditions improve, it may be possible to fund a larger amount of the floating debt than I have assumed in my present calculations. On looking back on these proposals, I feel justified in saying that provided only that political disturbances do not upset either conditions in India or confidence in England, our borrowing programme is of such a nature that we could confidently look forward to a general appreciation in Government securities.

Home Remittances.

101. A year ago, it was estimated that we should require to remit £35¼ millions to London in 1929-30. Throughout the year the exchange position has been difficult. India, like most other countries in the world, was affected adversely by the high money rates

consequent upon the attraction of funds to New York to finance the speculative boom on the Stock Exchange and by the fall in prices and general trade depression which followed the collapse of this boom. In addition, the uncertain political outlook has led to the export of capital on a considerable scale. As a result, our power to effect remittances to London has been temporarily curtailed and we now estimate that the total remittance through the market in the current year will amount to £ 19 millions only. This will suffice, with the help of the sterling borrowings referred to above and the transfer of £ 9¼ millions already effected through the Paper Currency Reserve, to enable the Secretary of State to close the year with a balance of £6 8 millions. Assuming that the £6 million India Bills falling due in December 1930 will be renewed, the amount required to be remitted to London next year is estimated to be about £31·8 millions. This figure includes £3 3 millions for capital expenditure on railways as compared with £7·5 millions in the current year, and £2·4 millions for repayment of debt (capital portion of railway annuities, etc.)

102. I should, of course, make it clear that the entire ways and means programme outlined above can only be considered as tentative and subject to modification in the light of the actual circumstances of the time.

Prices of Government securities.

103. Following the practice of previous years, I quote the market prices of certain typical rupee securities of the Government of India :—

Market price on the 28th February.

	1923.	1924.	1925.	1926.	1927.	1928.	1929.	1930.
	Rs. a.	Rs. a.	Rs. a	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
5 per cent. tax-free loan, 1945-55.	89 8	97 12	97 15	101 4	107 2	106 11	103 15	100 0
3½ per cent. loan ..	58 0	65 14	66 9	71 6	77 7	76 1	72 6	64 1

104. The fall in prices since last year may be ascribed to a number of causes. Some would no doubt attribute chief importance to the magnitude of the Government's own needs. I explained this aspect of the situation very fully in my speech last year. It is clear now, in retrospect, that from 1925 to the beginning of 1928, the full effects of the capital expenditure programme launched by the Government were not felt. Such expenditure as was incurred was met very largely from reserves, while the expenditure itself had not got fully under weigh. When once expenditure got going at the full rate, and had to be met not from reserves but by fresh borrowing, it was obvious that the price of Government securities must come down from the high peak to which they had climbed. I gave a clear indication of this in my speech last year and also explained that, while I felt it necessary to curtail capital expenditure, it would not be possible to give effect to this at once without great economic loss, because so much work was already in progress and commitments such as the purchase of the Southern Punjab Railway had already been undertaken. I made it quite clear, however, that it was my intention to put on the brake as soon as possible, and, in the meanwhile, I endeavoured to settle the terms of our rupee loan last year on such a basis that it would represent a rock-bottom price from which a steady appreciation might be expected as a result of the curtailment of future borrowings. I think we may at least congratulate ourselves on the fact that, in spite of all the unfavourable developments which have since occurred, last year's rupee loan only stands about one point below the issue price. If it had not been for two unfavourable factors over which we had no control, I am certain that last years' loan would now be standing at a handsome premium.

105. What, then, are those factors? There has been, first, the wave of dear money which swept over the world culminating in a 6½ per cent. bank rate in England, which made it necessary to tighten money rates in India in order to protect our currency position And, secondly, there has come upon us a new difficulty in the fall of our sterling securities due to the fears felt in London as to the future political stability of India. I have already said that I believe these

fears to be entirely unjustified, but their results are unfortunately realities which we have to face. Any fall in our sterling securities creates serious difficulties which must re-act on the local situation. Either of these two last factors would have upset the rupee security market quite apart from our own borrowing operations.

106. Hon'ble Members will ask: "What of the future?" And I must answer this question in relation to each of the three factors which I have mentioned. As to the first, our own demands on the market, I have already given a clear answer. We only expect to ask the public to give us about 7·4 crores of new money next year. If we had only to consider our domestic monetary conditions, I would say with confidence that our troubles were over and that we could anticipate a steadily rising market in our Government securities.

107. As to the second factor, the rates for money prevailing in the world, we can again look with confidence to the future. I need only say that, in my view, everything points to a period of cheaper money for some time to come.

108. As to the third factor, I am afraid I can speak with much less certainty. What we have to expect from the operation of this factor depends mainly upon the action of the leaders of public opinion in this country, as represented by Hon'ble Members of this Assembly and those outside. If there is clear evidence that such leaders are facing their responsibilities and are determined to oppose all revolutionary movements and to co-operate in a course of peaceful and orderly evolution, disclaiming those threats of unconstitutional action and repudiation of debt which we have so recently heard then I am quite certain that the outside world will regain confidence in India and that we shall advance once more to our former high level of credit. But if a contrary course is taken, then, it will be impossible to avoid unfavourable reactions on India's economic development. There must be a lack of that confidence which is necessary to the initiation of new enterprises, and it is almost certain that a flow of capital from India will continue. Speaking on behalf of the Government, we have done all in our power

to create a strong and healthy financial position, and I think what I have already said has demonstrated the effectiveness of our action in this direction. If the insidious lack of confidence continues to sap our foundations, we shall, as a Government, do our best to protect them and shall not hesitate to take strong financial measures for that purpose. But this will mean that our energies and resources will have to be devoted to defence rather than to constructive new enterprise and that the hopeful prospect of an all-round recovery, which would bring prosperity in so many directions and for which, so far as lies in our power, we have created all the necessary conditions, will be unattainable. The future in this respect lies in the hands of leaders of non-official opinion in India. The responsibility rests with them and not with the Government.

109. I do not propose to lengthen my present remarks by going into further detail now regarding figures of India's debt. Among the papers which will be circulated will be found a statement prepared in the same form as was introduced last year, with explanatory notes.

General Review of the Economic Situation.

110. Before I conclude, I must make a few short observations on the general economic situation. I was taken to task, in the course of the budget debates last year, for devoting insufficient attention to the general position of the masses of the country; but I must point out that my main task in a budget speech is to explain particular financial proposals and it is impossibe for me to cover the whole work of Government. Moreover, it must be remembered that the main field for work in nation-building services comes within the sphere of the Provincial Governments and I cannot roam at large over this field without exceeding my own functions. Nevertheless, the effect on the general-well-being of the country must be at the root of all our financial policy and I think that, if my proposals this year are carefully and impartially studied, it will be found that this has been throughout their main purpose and intention. I am afraid the time is now short and my remarks on this part of the subject must be very

brief. I have dealt recently with various aspects of this situation in a speech to the Federation of Indian Chambers and I trust that Hon'ble Members will do me the honour of reading this speech. It is very obvious at present that India is suffering from a general wave of depression. It is also obvious that, apart from this special depression, there is great room for improvement in the standard of living of the masses of the country and of general economic production. It is necessary to make a clear distinction between these two conditions. The first is temporary and not special to India. It is mainly produced by causes over which the Government have no control. The second is one which demands the constant and urgent attention of all the forces of society, public and private alike. As to the first, I hope, in the course of the debate to have an opportunity more fully to express my views. I only wish to emphasise at present that I think that the depth of the depression is exaggerated in comparison with the very special period through which the country passed in the years 1924-25 and 1925-26. If we examine the trend of exconomic events in India since the end of the War we find that the volume of imports and exports has, on the whole shown a steady progression with two exceptional periods, first as regards imports in 1920-21 and, secondly, as regards exports in 1924-25 and 1925-26. As regards prices, while the prices of imports have tended steadily to decline those of exports, for various world causes, tended to rise during the period from 1921 to 1924. Since then, world prices for Indian imports and exports have steadily declined. The point of time at which the general rise in the prices of India's exports cul minated coincided with an exceptional period for the volume of agricultural production, and this produced, in the two special years 1924-25 and 1925-26, to which I have referred, an exceptional peak of prosperity. Public opinion as to the course of Indian trade and general conditions, tends, I think, at present, to be framed too much with reference to this special period, and though I do not wish to minimise the effects of the present depression, I think that, if our view is cast back along a longer period of India's history we shall find that the present conditions are not, in

Wave of depression.

Fall in prices.

comparison so black as they are sometimes painted and that the general economic course of the country has been one of steady advance. The cause of the continued fall in world prices for India's chief imports and exports since 1925-26 is somewhat obscure. It would appear to be world-wide, as, on the basis of 100 for 1926, the Index numbers of general prices in the United Kingdom, the United States and India are 92.2, 96.8 and 95.3 respectively for 1929. While a fall has thus taken place in all the three areas, that for India lies between those for the United Kingdom and the United States. This world-wide fall in prices has been put down by some to general over-production, both of raw materials and industrial products, throughout the world. It is known that large scale mass production has been developing throughout the world during the last few years and that tropical and sub-tropical areas have extended their output of raw materials. There are others who would give, as a further reason for the general world-wide fall in prices, the insufficient production of gold for the general requirements of the world as a whole.

111. Unfortunately, the fall did not end with 1929. Conditions in America, to which I have already referred above, have led to a large recession in business activity all over the world. The immediate outlook is uncertain. Manufacturers and dealers are using up their stock of raw materials and refusing to enter into fresh commitments until they see how far this recession is likely to go. The result is that the fall in the prices of primary products, which was a feature of the year 1929, has been accelerated. India has been particularly hard hit by this world development. Since the 1st January the price of cotton has fallen by about 15 per cent. and the price of wheat by about 12 per cent. while the prices of other staple products such as jute and rice show no signs of recovery from the low level which they reached during the year 1929. It would be rash to attempt to say when the tide will turn, but there are signs in America that the trade recession will not be so severe as was anticipated, and it looks as if prices are now so low that the world will soon begin to take more interest in the products of

The out-look.

India and be prepared to enter into commitments for the future. There is reason to hope, therefore, that a recovery from the present economic depression will not be long delayed.

112. Whatever the reasons for the fall and whatever the future prospects, it is clear that the condition of the agricultural classes of India must be seriously affected, and it may be that, in order to maintain their position, they have to part with an undue proportion of their own production. Measures of immediate relief are difficult, but the main lines of the policy which should be pursued seem clear. In the first place, and above everything, it is necessary to stimulate and improve the agricultural production of the country and, as a supplement this to put the poorer agricultural classes into a position in which they can retain a greater proportion of their own produce for their own subsistence. In the second place, it is desirable to encourage industrial development provided that this can be done in conjunction with, and as a supplement to, the agricultural life of the country. In the third place—and this is a minor matter but still one of very great importance—the whole country urgently needs the provision of better methods for the study of its own economic conditions than are at present available.

Lines of policy.

113. I venture to say, that, if the significance of all the proposals to which I have referred in this speech, is examined, it will be found that steps are being taken in all these directions. I shall hope to enlarge further on this subject in the later stages of the debate, and not encroach further upon the time available this evening.

Conclusions.

114. Before concluding, I should like to emphasise again what I regard as the main features of my budget proposals.

Main features of the budget.

First, all additional expenditure on normal increments and new services, including the large agricultural grants and such important new services as civil aviation is being balanced by economies,—mainly on military expenditure.

Secondly, principles of financial soundness are being doubly re-inforced. No financial weak spots are being left as regards debt redemption and the cash certificate liability while I have provided for a margin of safety in case events next year prove unfavourable. We can thus face the most stringent scrutinity of financial critics with confidence.

Thirdly, we are making a substantial start towards a constructive economic policy and opening the way for beneficial expenditure. If the year proceeds without abnormal disturbances to trade or civil security, we shall have money at our disposal to increase our resources for these purposes, and having prepared these foundations the Central Government next year ought to be in a position either to initiate important schemes themselves or to provide additional revenue for the Provincial Governments to give them the power for a more generous effort to this end.

Fourthly, although substantial new revenue is to be raised, the measures which I have proposed are so designed as to reduce restrictions on economic action and to lighten, rather than increase, the burden on the poorest classes. This is directly the case as regards the reduction of the rice export duty and of the import duty on kerosene, while all except one of the other measures ought to have indirect beneficial effects. I have, moreover, indicated various directions in which, with the normal proceeds of our new resources, I hope to remove certain hampering impediments to the business activities of the country.

Fifthly, we have, in our proposals affecting cotton, made a determined effort to remedy a special malady from which the industrial life of the country is suffering, and by restoring health to one important centre, to improve the general condition of the country.

Sixthly, we have made a determined effort, by a proper control of capital expenditure, to give a chance for recuperation of the country's credit, so that, with strength restored, a healthy growth, proportionate to our resources, may be once more resumed.

115. I would ask Honourable Members to give all these points impartial consideration and to read into my proposals their future promise no less than their present performance.

116. I may possibly be criticised for seeking to raise more revenue than appears be immediately needed for actual outgoings, but I hope that what I have said will have convinced at least a majority of this Assembly, first of the paramount importance of creating reserves to strengthen our resources and credit at this present critical juncture in India's history, and secondly, for preparing the way for a more generous allocation, to the Provinces, of sources of revenue for nation-building services. It has often been said that the Reforms introduced after 1919 have failed to achieve their full effect owing to lack of adequate funds in the hands of the Provincial Governments. I am desirous of doing all in my power to prepare for better success in the next step.

117. Of one thing I feel certain—that, whether my particular proposals are popular or not, and whether or not, they are open to criticism in detail, the main purpose which I have in mind is the right purpose, and that the future will prove the truth of this contention. A Finance Member has to suffer the stings and arrows of criticism for his immediate actions, and, perhaps in very rare cases, to receive some meed of praise if Providence brings good times in his tenure of office. But his own efforts should really be judged by their more lasting results, and I can hope with confidence that, if my present proposals are accepted, my successor, from whatever quarter he may come, will, in the future, look back to me with gratitude for having proposed these drastic measures at this stage. For the present, it is my purpose as, I hope, it will also be that of this Assembly, to make clear to all concerned that, whatever political clouds may be hanging over us, or whatever political changes may be in store, it will ever be the determination of the Government of India to keep Indian finance firmly secured on an unshakeable foundation.

The 28th February, 1930. GEORGE SCHUSTER.

RAILWAY BUDGET.

Extract from the proceedings of a meeting of the Legislative Assembly held at Delhi on Monday, 17th February 1930.

Speech of the Railway Member introducing the Railway Budget for 1930-31.

1. It is my duty to-day to present to the House the Railway Budget for the year 1930-31. No change of importance has been made in the form of the statements submitted, and I do not think it is necessary that I should refer to certain minor alterations, especially as they are rather technical in character. The Railway Board's Memorandum contains detailed explanations of the various figures, and in what I say I shall attempt to survey the position on somewhat broader lines. The main burden of the preparation of the Budget has, of course, fallen on the Financial Commissioner, as usual, and I should like to take this opportunity to thank him, the Chief Commissioner and the Members of the Railway Board for the assistance which they have given. While Mr. Parsons was on leave in summer, the post of Financial Commissioner was held by Mr. Rau, and I know the House will pardon me if acknowledge in a word the competence and energy displayed by the first Indian who has held the office of Financial Commissioner. I should like also to pay my tribute to the Standing Finance Committee who have, as we are accustomed to expect, never failed throughout the year to render valuable assistance in the control of railway finance.

2. May I express the hope that, as in previous years, Hon'ble Members who give notices of motions for reductions in the demands will indicate briefly in their notices the question they wish to raise? It must obviously lighten the task of the Government Members, if they know in advance on what points they will be expected to reply.

Financial results of 1928-29.

3. When I presented the current year's budget to the House, we expected that the surplus for the year 1928-29 on all lines would be nearly Rs. 9 crores. Both receipts and

expenditure fell short of the estimate, but the shortage on the receipts side was the more serious, and the year closed with a net gain from the Railways of less than Rs. 8 crores. The result was that we were able to add Rs. 2½ crores to the reserve after paying the fixed contribution.

Revised estimates for 1929-30.

4. The falling off in traffic receipts in February and March 1929, was unfortunately symptomatic of what was to come, and the financial results of the current year can only be described as disappointing. We budgeted for a total revenue of about 1,06½ crores and a total expenditure of 95¼ crores, and had this result been achieved, we should have closed the year with a surplus of Rs. 11¼ crores on the commercial lines. We now expect that the actuals will be more than Rs. 4 crores worse than the estimate so that the final surplus is likely to be little more than Rs. 7 crores. There has been a serious decline in the loadings of grain and pulses; oilseeds did well in the first half of the year and badly in the second, and with two exceptions all classes of traffic have been lower than in the previous year The two exceptions are cotton and coal. The increase in the cotton traffic appears to be due not to a larger crop, but to the fact that it has moved unusually early, and we must expect a decline in the coming months. The increased traffic in coal, on the other hand, is, I am glad to say, the visible sign of improved conditions in the coal industry and the lifting of the depression which has so long overshadowed it. The increase in the number of coal wagons loaded up-to-date is 5 per cent. or if the coal carried by East Indian and Bengal Nagpur Railways is included, 6 per cent. Conditions are now totally different from those prevailing three or four years ago. The large stocks which had accumulated at the coalfields have disappeared, and since May last the railways have been moving the coal as fast as it could be raised to meet an insistent public demand. An important feature of the improved trade conditions is the recovery of India's export trade in coal, and this recovery is unquestionably due in large measure to the admirable work of the Coal Grading Board, of which Railway Board's Chief Mining Engineer is the Chairman. In November December last, owing to an abundant rice harvest,

there was a serious shortage of labour in the coalfields, and the pressure on supplies became acute. Indeed the maintenance of adequate stocks of coal on the railways became difficult, and had it not been for the existence of the State Railway collieries, it would have been necessary to take steps which might have endangered the export trade. Firms with contracts to supply coal to the railways found themselves unable to supply both the railways and the export market, and as the railways clearly could not be allowed to go short, it would have been necessary to insist on supplies in accordance with the contracts. Actually we were able to avoid any action of that kind by increasing the output of the railway collieries.

5. I do not propose to analyse in detail the causes to which the reduction in earnings should be ascribed. The heavy falling off in grain traffic is clearly due to the unsatisfactory harvests of recent years in Northern India, but under other heads it is not so much that traffic has fallen off heavily as that it has failed to expand to the extent we hoped. India, like other countries, is passing through a period of trade depression due to falling prices, when buyers naturally adopt a cautious policy and goods move slowly. Conditions such as these must inevitably be reflected in the railway traffic returns, and the falling off in traffic might easily have been worse than it is. It must not be forgotten that the reductions in rates and fares made in the last five years were estimated to involve a loss of revenue exceeding Rs. 5 crores in a full year, a loss which we hoped to make good from the expansion of traffic. For the present our hopes have not been realised, for when traffic is inelastic, reductions in rates and fares must inevitably bring down receipts. But there is no ground for despondency, and I do not doubt that when trade conditions improve, our expectations will prove to have been well founded. Our reduced rates for long distance coal announced last year have certainly acted as a stimulus to the coal trade and the lower fares for third class passengers have been accompanied by a growth in traffic. The passenger mile figure has gone up by 5½ per cent. and the passenger earnings this year are likely to exceed those of the previous year by about two-thirds of a crore.

6. On the expenditure side, we budgeted for total working expenses of Rs. 64½ crores, but actually they are likely to be 2¼ crores of rupees higher. Detailed explanations have been given under the various heads in the Railway Board's Memorandum, and I will not attempt to do more than notice the salient points. As the mileage of the Indian Railways increases—and we expect to open 600 miles of line this year—expenses inevitably go up, for the new lines have to be staffed and more train miles are run. Again, we have begun to spend money on the improvement of service conditions of our lower paid staff, and I shall have more to say on this subject at a later stage. Flood damages have been unusually severe and have helped to swell our repairs and maintenance bill. The stocks of coal on the railways had fallen to a low level in March last, and the raising of them to an adequate figure has increased the expenditure on fuel. Finally, the taking over of the Southern Punjab line from the 1st of January means an apparent increase in working expenses of about a quarter of a crore. I say an apparent increase, for the expenditure on that line was formerly recovered from the Company and the recoveries shown as a 'deduct' entry under working expenses, while from now onwards there will be no recoveries and both receipts and expenses will be increased proportionately.

7. I have mentioned the principal factors which have tended to raise our working expenses, but during the last two years the growth of expenditure has been rapid, and I recognise the obligation resting on those who administer the railways to take all possible measures to keep down expenses and enforce economy in every branch of the administration. This is necessary at all times, but when trade is poor and revenue is inelastic, there is particular need to apply to every proposal, which means higher working expenses, the test whether it ought to be put in force at once, or whether it can be postponed with advantage. It may be, for example, that a workshop could undertake a larger programme of repairs, and that, if it did so, it might in some respects be advantageous to the railway to put the work through quicker, but it may be wholly inadvisable to assent to such a scheme during a year when railway receipts show a downwards tendency.

I am far from advocating that false species of economy which postpones necessary expenditure only to be faced by higher costs at a later date. But in present circumstances I feel that working expenses must be watched with a specially vigilant eye, and the Railway Board some months ago drew the attention of Agents to the matter and impressed on them the importance of keeping the financial aspect constantly in mind. Their attention will again be directed to the matter when they meet at Delhi in March. The repair of rolling stock is a branch of railway work in which much may be done to reduce expenditure by constant care and attention, and I am glad to be able to inform the House that both the average cost of standard repairs and the period during which an engine wagon or carriage is detained in the shops continues to fall. In this region the results achieved by the East Indian Railway are particularly good and deserve special notice.

8. On the expenditure other than working expenses I need not dwell. As compared with 1928-29, interest and depreciation charges are up by Rs. 1,09 lakhs and Rs. 58 lakhs respectively, and the expenditure under surplus profits paid to Indian States and Railway Companies has been swollen by an unexpected throw forward into the current year of the surplus profits payable to the Burma Railways Company for the last nine months of 1928. On the basis of the revised estimates, we expect that at the close of the current year the figures will stand as follows. The total receipts from commercial lines we put at nearly Rs. 1,05 crores, which is Rs. 1¼ crores above the receipts for last year. The expenditure is estimated to be nearly Rs. 98 crores—an increase of Rs. 3¾ crores. The net gain from the commercial lines will then be Rs. 7 crores, out of which the loss on the strategic railways amounting to Rs. 1,81 lakhs has to be met. The balance of Rs. 5,26 lakhs is insufficient to meet the contribution of Rs. 6,12 lakhs to General Revenues, and we shall have to draw on our reserves to the extent of Rs. 86 lakhs.

Budget estimates for 1930-31.

9. The budget figures for the coming year do not disclose any startling differences from the revised estimates. Our total receipts will, we estimate, amount to nearly Rs. 1,08 crores, a figure which is nearly Rs. 3 crores more than the revised estimates for the current year. The total expenditure we put at nearly Rs. 1,00 crores, an increase of slightly over Rs. 2 crores on the revised estimates. The final result is a net gain to the Railways of nearly Rs. 8 crores, which is about three-quarters of a crore better than the revised estimates of the current year. Out of the surplus, we shall have to meet the net loss on the strategic railways amounting to Rs. 1,80 lakhs and the contribution to general revenues amounting to Rs. 5,74 lakhs. Only a small balance of Rs. 34 lakhs will then remain to be added to the Reserve Fund.

10. One important change, which affects the figures both of receipts and expenditure, deserves special mention, I mean the purchase of the Southern Punjab Railway. Had we not taken advantage of the opportunity to purchase this year, our receipts in 1930-31 would be lower by about Rs. 1,44 lakhs and our working expenses by about Rs. 88 lakhs. It will be seen therefore, that our net receipts will be 56 lakhs higher owing to the completion of the purchase; and, since our charges for interest on the purchase price are only 37 lakhs, we make a clear profit of 19 lakhs from the transaction. I have thought it worth while to mention the matter in order to make it clear that though the purchases of the line in the current year has meant a heavy drain on our capital resources, it is in itself a most profitable transaction resulting in a substantial increase in our railway revenues.

11. If we eliminate the increase in our traffic receipts ascribable to the purchase of the Southern Punjab Railway (making due allowance for the fact that the purchase affected also the last three months of 1929-30), it will be found that we are budgeting for an increase in grass traffic receipts of only about 2 crores. This, I think is a reasonable estimate, for while we may fairly hope for a normal year, we are unfortunately not justified at present in anticipating any marked improvement in trade conditions. On the expenditure

side, we anticipate an increase of Rs. 1 crore in the charge for interest and two-thirds of a crore under depreciation. Both these charges of course follow automatically from the increase in the capital at charge. For the rest, we expect an increase of three-quarters of a crore under working expenses (excluding depreciation). But there I must remind the House that not only revenue, but expenditure also is increased by the purchase of the Southern Punjab Railway, and if that factor is eliminated, the increase is only a quarter of a crore. That increase I can most conveniently discuss at a later stage. For the moment I will only say that, while we expect fairly substantial increases under Administration and Operation, we believe that these will to some extent be counterbalanced by a reduction under Repairs and Maintenances.

Capital Expenditure.

12. I turn now to the Capital Programme. We expected to spend during the current year Rs. 26½ crores on works the cost of which is debitable to capital, and we now estimate that the actual expenditure will be a little more than Rs. 24 crores. Next year the capital expenditure is placed at Rs. 16¾ crores. These figures show clearly how greatly the position has changed since 1927, when it still seemed possible that funds would be forthcoming to meet all reasonable requirements for railway development. It has now become evident that the most drastic reduction in the capital programme is inevitable, and that in present circumstances there is nothing for it but to cut our coat according to our cloth. I need hardly say how deeply the Railway Board, and I personally, regret that it should be necessary to call a halt and to postpone the initiation of new projects urgently required to meet the need for improved traffic facilities, knowing as we do how great that need is. But financial exigencies have made retrenchment imperative.

13. How the Railway Board propose to deal with the situation is best explained in their own words, and I make no apology for quoting what is said in paragraph 25 of the Railway Board's Memorandum :—

"It has become apparent that owing to existing conditions, not only in India but outside India as well, we are

unlikely to obtain funds for capital expenditure on railways in the near future except at rates of interest substantially higher than those at which they have been procurable in the last three or four years. A rise in the rate of interest not only makes some projects either for extensions to the railway system or for improvements to the existing system unremunerative; it also makes it necessary to consider whether it is not wiser to postpone the inception of other projects which, even with a higher rate of borrowing, may still be remunerative, rather than to burden the railways of India with a large volume of indebtedness for money raised at a period of high interest rates. Consequently we have this year, and propose next year, to concentrate almost entirely on pushing schemes already in hand through to completion, so that we may obtain an early return on the money spent on them, and have avoided adding to our commitments at a time when the future is so uncertain by undertaking new schemes".

The Railway Board in the words quoted accurately express the policy laid down by the Government of India, but in one respect I am in a position to supplement what they say. When the scale of development expenditure is for any reason subjected to sudden and drastic curtailment, the danger always is that works in progress may have to be abandoned or postponed for an indefinite period when they are half way to completion, and if that happens, the inevitable consequence is that the money already spent is largely wasted because it cannot come to fruition until long after the due date. I am glad to be able to say that this result will not occur on the Indian railways to-day. In order to bring about the necessary reduction in capital expenditure, it has not been necessary to bring to a standstill important works in progress, and it has sufficed to refrain from the commencement of new projects which would have involved the railways in heavy commitments for future years. That this danger should have been averted is a satisfactory element in a difficult situation, and much credit is due to the Railway Board, and in particular to the Financial Commissioner Mr. Parsons. But for the fact that during the last four or five years constant attention has been given to restricting

the magnitude of our future commitments, it would have been impossible to avoid very serious dislocation in our plans.

14. Compulsory abstention from the initiation of new projects provides an opportunity for taking stock of the railway construction programme as a whole and for laying down the broad lines of policy which for the next three or four years we ought to try to follow. It is intended to take full advantage of this opportunity and to consider deliberately the best use which can be made of such funds as are likely to be available during that period. It is in connection with the Capital programme that the operations of the Railway Department chiefly affect the general finances of the Government of India, and in any review of policy the Finance Department must take its full share. The Government of India have decided that, in order that the position may be kept under control and that the best use may be made of all sums available for capital expenditure, the general questions of railway policy in their financial aspect should be brought under review at half yearly intervals by the Finance and Railway Members of the Government in consultation--once at the beginning of the Simla season and once at the time of the Agents' Conference in the autumn. I believe that very real advantages will result from this new arrangement and I am sure it will go far to relieve any anxiety felt by Members of this House that the Railway Department is a law unto itself and not amenable to salutary financial control. I ought perhaps to add that while probably it will be matters connected with the capital programme which will most frequently come under review, that does not by any means exclude from consideration all proposed expenditure on the revenue side which is likely to affect substantially the financial results of the railways.

15. In a year like the present when we are rigidly restricting our capital expenditure, it is natural that there should not be much to say as regards particular projects. Of the works now in progress I need only mention the electrification of the ghat section of the Great Indian Peninsula Railway and of the suburban railways at Madras, the new

now Perambur workshops of Madras and Southern Mahratta Railway, and the further prosecution of the Raipur Vizianagram Railway, which will ultimately provide the Central Provinces with a new outlet to the sea at Vizagapatam. The only new work of any magnitude which it is proposed to initiate is the doubling of the East Indian Railway line between Cawnpore and Tundla, which has become a matter of some urgency. A sum of Rs. 20 lakhs has been provided in the next year's budget for doubling the most congested section between Shikohabad and Tundla. Of the works which we should like to have commenced but are unable to do so, I might perhaps mention the Dacca-Aricha Railway in Eastern Bengal and the branch lines intended to serve the cotton growing tracts north and south of Akola in Berar.

16. Having dealt with the Capital programme, I have in one sense completed my review of the railway finances for the year, but there are one or two matters about which I have hitherto said little or nothing, and to these I must refer before I close. One of them may be dismissed briefly in a sentence or two. In two successive years I was so fortunate as to be able to announce, at the time of the presentation of the Budget, substantial reductions in railway rates and fares. From the figures already given it must have been evident to Members of this House that on this occasion I shall not be able to make any similar announcement. At a time when we are compelled to draw upon the Reserve fund in order to pay our contribution to General Revenues, it is obvious that we cannot contemplate any further reduction in rates and fares. Our first duty is to ensure the solvency of the railways and reductions which we should like to make in order to facilitate the movement of traffic must await the coming of better times. But apart from that, at the present juncture there is a prior claim upon such surpluses and this brings me to the second subject to which I wish to allude.

17. When I presented the Railway Budget last year, I promised that we would set on foot a systematic examination of the service conditions of our lower paid employees in order to ascertain what were the measures most urgently called for in order to bring about an improvement, and I mentioned,

amongst matters which required to be examined, not only the rates of pay and wages but also reductions of working hours, the extension of provident fund benefits to classes who do not at present enjoy them, and improvement in housing conditions and so on. In order to make this examination possible, the Assembly agreed, on the recommendation of the Government of India, to the creation of a new appointment of Member of the Railway Board who would be specially charged with responsibility for all matters connected with the welfare of the enormous staff employed by the railways of India. It is right that I should attempt, however imperfectly, to convey to the House what has been done in order to carry out that promise.

18. Mr. Hayman assumed charge of his duties at the beginning of April last, and since then he must have been, I suppose, the busiest man at the headquarters of the Government of India. His work may be said to have fallen under five principal heads relating to :—

(1) improvement in the service conditions of the staff generally, and in particular of the lowest paid employees ;

(2) the Indianisation of the railway services and the elimination of racial discrimination ;

(3) the revision of the cadres of the superior services and of the methods of recruitment ;

(4) the relations of the railway management with the organisations of workmen, and

(5) the preparation of material, so far as the railways of India are concerned, for the Royal Commission on Labour.

It would take me much too long to attempt to enumerate in detail all the matters which have come up for review under the various heads. That would require a speech to itself, and some of the subjects can only be briefly referred to.

19. Under the head of Indianisation, I should like to mention the special efforts which have been made to bring the Transportation (Power) and the Mechanical Engineering

Branches into line with the Civil Engineering and Transportation (Traffic) and Commercial Branches in the matter of Indianisation. A scheme for the training of apprentices has been in force since 1926, but the period of training being six years, it could not provide fully qualified officers until the end of 1932. In order to accelerate progress in this direction, when it became necessary to fill eight vacancies in the Transportation (Power) and Mechanical Engineering branches, it was decided to invite applications both in India and in the United Kingdom specifying the qualifications which represented the minimum which could be considered, in the hope that Indian candidates might be forthcoming who would be likely to develop into efficient officers. The age limit was also relaxed, so that the field of selection might not be limited. The result has been that four Indians have been appointed to the Transportation (Power) Department and three to the Mechanical Engineering Department. Although there were only two vacancies in the latter branch, a third Indian has been appointed as a special probationer in anticipation of the occurrence of a vacancy. It is proposed to continue similar arrangements until 1933 when the scheme for the training of apprentices will bear fruit and provide the requisite number of Indians for these Departments.

20. Under this head I must also refer to the elimination of racial discrimination, but I can only do so briefly. The whole question has been systematically considered and we have now reached a stage when the material has been digested and consultation with the Central Advisory Council is likely to be both helpful and fruitful.

21. I must now turn to the most important head of all, namely, the improvement of the service conditions of the lowest paid railway servants and here there are several questions which demand more detailed notice. In May last, I received a deputation of the All-India Railwaymen's Federation when a number of important subjects were fully and frankly discussed and our examination of service condition has proceeded largely on the basis of the representations then made. First, I may mention the matter in which we have been able to make the most rapid progress, I mean what is sometimes called security of tenure and arises out of the

complaints of alleged wrongful dismissal or discharge from railway service. This was a matter to which the Federation attached great importance, and a new set of rules has been issued which it is believed will go far to meet the complaints made on this subject. I cannot enter into details now, but copies of the rules have been placed in the Library, and it is my intention also that copies should be supplied to all members of the Central Advisory Council.

22. Next comes the revision of the leave rules. That is a question which has been under consideration since 1924, but it proved impossible, owing to the defective organisation of the Railway Board, to bring the matter to a head until the new Member was appointed. The rules hitherto in force have been defective in two vital particulars. In the first place, the rules applicable to staff taken over with the East Indian, Great Indian Peninsula and Burma Railways when they were acquired by the State were manifestly open to the charge of racial discrimination, and, in the second place, the existing rules in force on the old State Railways are liberal enough in theory but operated in practice to the prejudice of employees in inferior service, owing to the condition that the grant of leave must impose no extra cost on the State. The new leave rules have now been settled and are on the eve of publication.

All new recruits will come under the new rules and those at present in service will be given the option of electing to be brought under them. These rules eliminate the objectionable features involving racial considerations of the existing leave rules on the East Indian, Great Indian Peninsula and Burma Railways.

So far as the inferior servants are concerned, the no extra cost condition is abandoned and the effect will be that a number of daily-rated employees, particularly in the workshops, will be admitted to privileges which they had not previously enjoyed. I may add that instructions will be issued to Agents that where necessary in order to enable inferior servants and other subordinate staff to take the leave admissible under the new rules, additional staff must be recruited in order to form a leave reserve. Here again as

soon as the new rules are issued, I shall be glad to place copies in the Library and to furnish copies to members of the Central Advisory Council.

23. Next I would refer to the question of hours of employment and periods of rest, and here my reference must be brief, for the Bill which is intended to secure the application to railway servants in India of the 60 hour week and the weekly rest day provided for in the Washington and Geneva Conventions will come before the Assembly at an early date. Before the details of the scheme could be worked out, an immense amount of spade work has been necessary, the whole burden of which has fallen upon the Labour Member of the Board. The recurring expenditure which the scheme will involve will certainly be not less than Rs. 50 lakhs per annum and may amount to as much as Rs. 60 lakhs. It also necessitates the expenditure of something like Rs. 50 lakhs on the capital side, in order to provide quarters for the additional staff.

24. There are other matters which have come under review under these heads such as improvement in the service conditions of workshop employees, the acceleration of the payment of monthly wages, and welfare subjects such as education, co-operative credit societies and the staff benefit fund, but the only one upon which I can attempt to enlarge is the revision of the wages of the lower paid staff. This is obviously a question of great importance, but if necessary expenditure is to be avoided it also requires the closest and most systematic examination. Mr. Hayman, rightly I think, commenced his investigation on the Calcutta railways, and the principal question which he discussed with the Agents was the wage which should be paid to the lowest unskilled class of labour comprising gangmen, porters, bhistis, watermen, sweepers, etc. After the discussions with the Agents, a detailed scheme was prepared in the first instance for the Eastern Bengal Railway and in broad outline this has now been approved by the Railway Board, though certain details have still to be worked out. It has taken time to settle, because it was all important in the first case which came under consideration, to lay down the general principles which ought to regulate such matters, for if schemes are adopted

without sufficient consideration, there is a very real danger that public money may be wasted. Now that the first scheme has been passed and the general principles laid down, progress should be much more rapid upon other railways.

25. I have attempted, very imperfectly I fear, to give the Assembly some idea of the magnitude and complexity of the problems with which the Labour member of the Railway Board has had to deal. I wish it had been possible, before the discussion of the Railway Budget, to lay on the table of the House a memorandum giving a full account of all that has been done. It is my intention in any case to submit such a memorandum for the information of the Central Advisory Council, but it was impossible to get it into shape before the presentation of the Railway Budget, since the inevitable result must have been to delay progress in the schemes under consideration, and that had to be avoided at all costs. In winding up this part of my speech, I will only say this, that it is open to any Member of the Legislature to blame the Government of India because these matters were not taken in hand in earnest at an earlier date, and if that charge were made, I should not be too much concerned to reply to it. But if the accusation be that since the new Member of the Railway Board was appointed to deal with all the staff questions there has been any avoidable delay in subjecting them to a scrutiny at once sympathetic and systematic and taking all possible steps to bring about the ealiest possible solution, then I would only say that that charge is without foundation and could only be made by those who are unacquainted with the facts. During the last eleven months Mr. Hayman has thrown himself wholeheartedly into the discharge of the important duties which have fallen to his lot. He has given his whole energies unsparingly to their successful accomplishment. I should like to take this opportunity of making clearly known the high value which the Government of India place on the services he has rendered.

26. I turn now to the question of the expenditure involved in giving effect to the various schemes of improvement. In the first place, there is the cost of the additional staff required in order to secure compliance with the Washington and Geneva Conventions and the capital cost of the

quarters for that staff. In the second place, there are the schemes for the revision of pay of the lowest paid employees of the railways which must obviously involve extra expenditure, and in the third place, there is the extra staff which will be needed if the new leave rules are to effect a real as distinct from a normal improvement in service conditions. Very naturally and properly Members of the Assembly may ask what provision has been made in the budget to cover this expenditure. It will be seen from the Railway Board's Explanatory Memorandum that of a provision of Rs. 28 lakhs under Revenue in the current year's budget it is not expected that much more than Rs. 18 lakhs will be spent before the 31st of March next and in the budget for the next year there is provision for Rs. 25 lakhs in all under Revenue and a similar sum under Capital for the construction of quarters. Are these sufficient, it may be asked, to meet the expenditure likely to be incurred ?

27. I may say at once that quite possibly these sums will prove to be insufficient, and I should like to explain to the House the reasons why Government have not included in the estimates a larger provision. One reason is that at the present stage of our enquiries it is not possible to estimate with any accuracy the magnitude of the sums involved. Take, for example, the introduction of the new leave rules and the recruitment of additional staff to provide the leave reserve. These rules will apply automatically only to new recruits, and officers already in service will not come under them, unless they elect to do so. We do not know what number of officers may choose the new rules, nor can we tell whether in all cases recruitment of additional staff will be necessary. If, for example, in a workshop the existing staff is redundant having regard to the volume of work to be done, it may be quite possible to introduce the new rules without any increase in expenditure. In the second place, experience has almost invariably shown that when new schemes are being introduced the money is never spent so fast as was originally anticipated, and allowance must be made for that factor. Finally, I must mention the need for economy in the working expenses of the railways to which I alluded at an earlier part in my speech. It would have been quite possible to make larger

provisions in the budget and thereby swell the total working expenses, but this we did not consider advisable. I am anxious to make plain to the Railway Administrations the importance which Government attach to keeping revenue expenditure within bounds. I am inclined to think that an effective means of securing this is to keep the estimate of working expenses on the low side. One point, however, I desire to make clear. If and when we are satisfied that the introduction of well considered schemes involving expenditure are necessary in order to secure the welfare and contentment of our staff, and if we find that the cost of these schemes cannot be met without raising our working expenses to a higher figure than is set down in the budget, we shall not hesitate to place supplementary estimates before the Assembly and ask the House to sanction the additional expenditure. I am anxious to make this clear because when our review of service conditions disclose the fact that there are legitimate grievances, then it is the desire of the Government of India and of the Railway Board that they should be redressed with as little delay as possible.

28. I will not apologise, Mr. President, for dwelling at some length on these matters which so deeply concern the interests of the great body of railway servants in India. It is impossible for me, however, to dilate upon them longer to-day. I desire only, before bringing my speech to a conclusion, to thank the House for the patience with which they have heard me, and if I may, to acknowledge the friendliness and courtesy with which the Members of this House have always listened to what I could tell them about the affairs of our railways.

FINANCIAL STATISTICS.

NOTE ISSUE.	Rs.
Total Amount of Notes in circulation on the 31st December 1929	1,79,40,84,098
Total Rs.	1,79,40,84,098

RESERVE—	Rs.
Coin and Bullion—	
In India—	
Silver Coin	1,03,77,40,982
Gold Bullion	32,22,35,022
Silver Bullion	4,27,66,226
In England—	
Gold and Silver Bullion	*Nil.*
In His Majesty's Dominions—Gold Bullion...	*Nil.*
In transit between India, England and His Majesty's Dominions—	
Gold and Silver Bullion	*Nil.*
Total Coin and Bullion ...	1,40,27,42,250
Securities—(Purchase Price)—	
In India of the nominal value of Rs. 38,67,05,200	37,32,85,058
In England of the nominal value of £ 1,370,000	1,80,56,810
Total Securities ...	39,13,41,868
Grand Total of Reserve ...	1,79,40,84,098
Internal Bills of Exchange held on account of Government under Section 20 of the Indian Paper Currency Act, 1923...	... ...
Total Rs.	1,79,40,84,098

BALANCE OF THE GOLD STANDARD RESERVE	£		£
on the 31st December 1929 in England amounted to	40,000,000	Gold	2,152,334
		Cash at short notice	3,575
		British Treasury Bills	9,672,224
		Other British and Dominion Government Securities	28,171,867
Total £ ...	40,000,000	Total £ ...	40,000,000

BALANCE HELD IN CASH IN THE DISTRICT TREASURIES of the Government of India and at the credit of Government in the Imperial Bank of India on the 31st December	1924 ...	„ 10,16,73,000
„ „ „ „ „ „ „	1925 ...	„ 7,67,61,000
„ „ „ „ „ „ „	1926 ...	„ 8,78,68,000
„ „ „ „ „ „ „	1927 ...	„ 7,04,00,000
„ „ „ „ „ „ „	1928 ...	„ 7,73,00,000
„ „ „ „ „ „ „	1929 ...	„ 7,45,00,000

COINAGE OF SILVER IN INDIA—(Bombay and Calcutta Mints).	Official year 1926-27.	Official year 1927-28	Official year 1928-29
Whole Rupees and Small Coins	Rs. 50,49,435	Rs. 10,15,926	Rs. 52,66,573

NET PROFIT ON COINAGE for the year ending 31st December 1928 and 1929 ... ... Rs. *Nil.*

AMOUNT OF GOVERNMENT PROMISSORY NOTES standing on the London Registers at the end of March		Rs.
	1925	9,69,36,150
	1926	8,41,92,600
	1927	8,45,20,400
	1928	8,72,74,700
	1929	8,71,37,375
	1930	8,38,85,150

IMPORT AND EXPORT TRADE OF BRITISH INDIA.

STATEMENT showing the Annual Value of the Import and Export Trade of British India and the Total Miles of Railway opened.

Calendar Year.	Total Miles of Railway opened.	Year ending 31st March.	Imports.			Exports		
			Merchandise.	Treasure.	Total Merchandise and Treasure.	Merchandise.	Treasure.	Total Merchandise and Treasure.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1875 ...	6541	1875 ...	36,22,21,130	8,14,10,466	44,36,31,597	56,35,92,404	1,62,53,091	57,98,45,495
1876 ...	6860	1876 ...	38,88,78,404	5,30,07,218	44,18,80,622	58,09,14,946	2,20,02,363	60,29,17,309
1877 ...	7320	1877 ...	37,44,06,308	11,43,61,197	48,87,67,505	61,01,38,912	4,02,98,978	65,04,37,890
1878 ...	8217	1878 ...	41,46,41,851	17,35,54,596	58,81,96,447	65,22,23,282	2,21,09,956	67,43,33,238
1879 ...	8494	1879 ...	37,80,09,835	7,05,67,486	44,85,77,321	60,93,68,769	3,98,22,283	64,91,91,052
1880 ...	9162	1880 ...	41,17,25,671	11,65,48,948	52,82,74,619	67,21,07,406	2,03,51,479	69,24,58,885
1881 ...	9890	1881 ...	53,08,68,074	8,99,72,139	62,08,40,213	74,54,09,072	1,44,04,408	75,98,13,480
1882 ...	10149	1882 ...	49,11,28,724	11,32,27,804	60,43,56,528	81,96,64,102	1,09,97,466	83,06,61,576
1883 ...	10458	1883 ...	52,09,86,720	13,45,33,642	65,55,20,362	83,48,49,372	1,04,18,488	84,52,67,860
1884 ...	11631	1884 ...	55,29,89,907	12,87,79,633	68,17,69,540	88,07,64,315	1,00,84,937	89,08,49,252
1885 ...	12283	1885 ...	55,70,16,804	13,88,81,918	69,58,98,722	83,17,01,507	1,96,89,796	85,13,91,302
1886 ...	12892	1886 ...	55,65,19,552	15,46,70,808	71,11,90,360	83,86,11,693	1,10,82,310	84,96,94,603
1887 ...	14103	1887 ...	61,81,19,608	11,04,83,224	72,86,02,832	88,48,10,354	1,72,04,261	90,20,14,615
1888 ...	14576	1888 ...	65,00,45,881	13,81,25,456	78,81,71,337	90,54,36,458	1,60,46,242	92,14,82,700
1889 ...	15887	1889 ...	69,43,77,531	13,84,49,249	83,28,26,780	97,06,02,386	1,78,43,819	98,84,46,205
1890 ...	16401	1890 ...	69,19,93,762	17,45,45,037	86,65,38,799	1,03,44,87,052	1,90,63,218	1,05,35,50,270
1891 ...	17308	1891 ...	71,97,57,754	21,93,44,876	93,91,02,630	1,00,21,50,575	2,12,31,785	1,02,33,82,360
1892 ...	17815	1892 ...	69,42,75,659	14,72,26,621	84,15,02,280	1,08,17,79,873	3,28,66,858	1,11,46,46,731
1893 ...	18504	1893 ...	86,27,86,222	17,00,98,101	83,28,84,323	1,06,57,46,716	6,95,89,237	1,13,53,35,952
1894 ...	18900	1894 ...	77,02,60,944	18,46,12,564	95,48,73,508	1,06,51,48,540	4,10,01,921	1,10,61,50,461
1895 ...	19547	1895 ...	73,51,65,042	9,58,12,084	83,09,77,126	1,08,92,91,101	8,22,60,717	1,17,15,51,818
1896 ...	20254	1896 ...	72,93,61,344	13,36,79,854	86,30,41,198	1,14,34,59,341	4,25,98,105	1,18,60,57,446

1897 ...	21115	1897 ...	76,21,58,352	13,08,45,635	89,30,03,987	1,03,98,36,184	4,93,74,955	1,08,92,11,139
1898 ...	22040	1898 ...	73,63,43,159	20,53,06,170	94,16,49,329	97,63,51,802	7,14,86,470	1,04,78,38,272
1899 ...	23523	1899 ...	72,11,07,161	17,89,56,127	90,00,63,288	1,12,80,11,811	7,41,14,207	1,20,21,26,018
1900 ...	24752	1900 ...	75,30,44,785	20,97,36,851	96,27,81,636	1,09,11,36,448	7,95,63,876	1,17,07,00,324
1901 ...	25363	1901 ...	80,89,40,873	24,57,61,818	1,05,47,02,691	1,07,76,44,143	14,22,73,646	1,21,99,17,789
1902 ...	25931	1902 ...	88,74,24,199	20,87,13,352	1,09,61,37,551	1,24,52,48,571	11,47,08,603	1,35,99,57,174
1903 ..	26956	1903 ...	85,86,60,829	25,31,83,178	1,11,18,44,007	1,29,40,79,337	9,65,76,370	1,39,06,55,707
1904 ...	27565	1904 ...	92,59,22,723	38,52,61,072	1,31,11,83,795	1,55,51,71,599	15,04,38,811	1,68,56,10,410
1905 ...	28295	1905 ...	1,04,41,27,454	39,50,81,750	1,43,92,09,204	1,57,70,83,029	16,42,88,167	1,74,13,71,196
1906 ...	29097	1906 ...	1,12,07,09,822	31,65,14,438	1,43,72,24,260	1,61,85,53,960	15,47,00,054	1,77,32,54,014
1907 ...	30010	1907 ...	1,17,24,15,294	44,57,98,114	1,61,82,13,408	1,76,66,94,270	5,71,82,526	1,82,38,76,796
1908 ...	30576	1908 ...	1,36,53,80,464	42,28,44,977	1,78,82,25,441	1,77,37,29,392	5,44,85,001	1,82,82,14,393
1909 ..	31490	1909 ..	1,28,77,81,788	22,74,41,677	1,51,52,23,465	1,53,14,31,953	6,32,02,465	1,59,46,34,418
1910 ...	32099	1910 ...	1,22,64,97,224	37,52,34,734	1,60,17,31,958	1,87,83,04,410	6,39,90,463	1,94,22,94,813
1911 ...	32839	1911 ...	1,33,70,57,458	39,77,35,730	1,73,47,93,188	2,10,15,16,030	7,12,69,254	2,17,27,85,284
1912 ...	33481	1912 ...	1,44,05,54,383	53,47,08,480	1,97,52,62,863	2,27,98,82,325	10,37,39,063	2,38,36,21,388
1913 ...	34656	1913 ...	1,66,62,96,807	61,83,17,536	2,28,46,14,343	2,46,21,83,342	10,63,17,656	2,56,85,00,998
*1913-14.	34656	1914 ...	1,91,30,79,586	43,43,96,503	2,34,74,76,089	2,49,00,74,896	7,08,28,850	2,56,09,03,746
*1914-15.	35285	1915 ...	1,44,93,07,207	21,80,83,236	1,66,73,90,443	1,82,17,60,256	5,28,94,370	1,87,46,54,626
*1915-16.	35833	1916 ...	1,38,16,93,032	11,94,62,390	1,50,11,55,422	1,99,48,03,975	8,22,57,819	2,07,70,61,794
*1916-17.	36286	1917 ...	1,60,24,89,599	37,71,08,121	1,97,95,97,720	2,47,31,10,343	6,29,72,057	2,53,60,82,400
*1917-18.	36333	1918 ...	1,64,35,48,949	†.....	†.....	2,44,89,45,219	†.....	†.....
*1918-19.	36616	1919 ...	1,88,56,24,317	71,36,55,075	2,59,92,79,392	2,55,32,02,610	9,01,03,571	2,64,33,06,181
*1919-20.	36735	1920 ...	2,21,70,24,425	78,23,88,554	2,99,94,12,979	3,32,75,78,755	13,67,97,719	3,46,43,76,474
*1920-21.	37029	1921 ...	3,47,13,52,122	34,76,34,962	3,81,89,87,084	2,67,64,36,175	26,17,12,640	2,93,81,48,815
*1921-22.	37266	1922 ...	2,82,59,75,453	31,29,90,526	3,13,89,65,979	2,48,65,76,106	19,06,73,144	2,67,72,49,250
*1922-23.	37618	1923 ...	2,46,19,24,109	63,57,96,096	3,09,77,20,205	3,16,07,16,915	3,01,71,845	3,19,08,88,760
*1923-24.	38039	1924 ...	2,37,18,32,279	53,20,40,566	2,90,38,72,845	3,63,37,63,664	3,67,32,510	3,67,04,96,174
*1924-25	38270	1925 ...	2,53,36,36,608	99,19,84,987	3,52,56,21,595	4,00,24,27,531	5,16,81,392	4,05,41,08,923
*1925-26.	38610	1926 ...	2,36,00,12,595	55,48,77,580	2,91,48,90,175	3,86,81,21,842	3,83,91,668	3,90,65,13 510
*1926-27.	39048	1927 ...	2,40,81,84,393	41,53,20,573	2,82,35,04,876	3,11,05,04,300	2,21,13,404	3,13,26,17,704
*1927-28	39048	1928 ...	2,61,53,40,569	34,89,52,529	2,96,42,94,098	3,30,26,37,283	3,13,60,896	3,33,39,98,179
*1928-29	40330	1929 ..	2,63,33,38,819	37,79,42,646	3,00,62,81,465	3,39,14,77,856	6,35,43,165	3,45,50,21,021

*Official year ending 31st March.

† Figures not available.

FOREIGN TRADE OF BRITISH INDIA.

Summary of Imports and Exports in the Official Years 1923-1924 *to* 1928-1929.

	1923-1924.	1924-1925.	1925-1926	1926-1927.	1927-1928.	1928-1929.
IMPORTS—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Merchandise, Private.						
Bengal	79,83,12,284	87,89,19,813	80,09,35,553	81,67,60,738	86,40,90,570	89,00,60,144
Bombay	88,63,47,287	87,42,11,025	78,98,88,548	76,67,78,624	86,38,78,494	84,13,34,961
Sind	21,66,41,215	30,33,62,093	25,58,84,262	28,04,67,511	26,40,89,840	31,47,30,637
Madras	19,22,72,881	20,03,29,977	18,84,62,964	21,25,83,541	24,56,50,871	27,57,75,079
Burma	18,25,39,623	20,94,30,923	22,66,06,634	23,36,17,762	26,07,56,495	21,05,18,379
Total ...	2,27,61,13,390	2,46,62,53,831	2,26,17,77,961	2,31,22,08,176	2,49,84,66,271	2,53,24,19,200
Ditto Government Stores	9,57,18,889	6,73,82,777	9,82,34,634	9,59,76,127	11,68,74,299	10,09,19,619
Total Merchandise ...	2,37,18,32,279	2,53,36,36,608	2,36,00,12,595	2,40,81,84,303	2,61,53,40,569	2,63,33,38,819
Treasure, Private.						
Bengal	2,63,48,412	2,45,32,560	3,73,72,845	5,85,96,931	3,89,93,399	4,76,07,338
Bombay	47,83,54,936	95,05,19,759	51,00,98,965	34,98,07,254	27,85,00,893	24,44,56,447
Sind	64,49,347	59,86,839	37,71,560	18,29,777	15,07,255	22,47,759
Madras	84,59,307	78,00,876	8,24,219	17,50,249	2,68,27,663	7,71,23,351
Burma	24,15,401	29,48,373	19,63,832	11,61,668	23,31,318	15,05,957
Total ...	52,20,27,403	99,17,79,407	55,40,31,421	41,31,45,879	34,81,60,468	37,29,40,842
Ditto Government	1,00,13,163	2,05,580	8,46,159	21,74,694	7,93,061	1,804
Total Treasure ...	53,20,40,566	99,19,84,987	55,48,77,580	41,53,20,573	34,89,53,529	37,29,42,646
Grand Total of Imports ...	2,90,38,72,845	3,52,56,21,595	2,91,48,90,175	2,82,35,04,876	2,96,42,94,098	3,00,62,81,465

EXPORTS—						
Merchandise, Private.						
Foreign Goods.						
Bengal	98,79,071	70,14,084	57,30,511	56,52,595	71,23,810	59,97,672
Bombay	9,15,10,899	9,90,94,022	7,57,85,191	5,37,44,532	6,93,85,784	5,02,42,831
Sind	2,45,62,739	2,41,24,517	1,86,43,960	1,67,69,395	1,39,48,036	1,77,73,194
Madras	34,04,842	38,70,223	32,30,017	29,27,161	28,11,360	29,43,641
Burma	13,90,080	9,88,566	14,58,597	10,03,876	11,09,777	13,78,574
Total ...	13,07,47,631	13,50,91,412	10,48,48,276	8,00,97,559	9,53,77,767	7,83,35,912
Indian Produce and Manufactures.						
Bengal	1,30,82,24,995	1,50,43,71,586	1,52,77,27,295	1,34,07,99,375	1,46,37,42,087	1,44,31,32,595
Bihar and Orissa	4,24,141	82,344	.....	59,759	.....	27,550
Bombay	1,06,09,72,440	98,60,67,472	94,73,80,882	65,21,61,539	60,23,69,058	78,69,93,575
Sind	37,24,73,529	52,27,55,211	34,93,77,419	24,76,29,663	27,18,67,431	27,24,63,187
Madras	35,25,79,225	40,27,39,385	43,69,07,957	37,71,06,592	43,89,35,855	46,29,50,419
Burma	39,36,86,915	43,06,37,188	48,70,27,647	39,66,01,365	41,46,20,935	33,57,08,439
Total ...	3,48,83,61,245	3,84,66,53,086	3,74,84,21,200	3,01,43,58,284	3,19,15,35,366	3,30,12,75,765

FOREIGN TRADE OF BRITISH INDIA.

Summary of Imports and Exports in the Official Years 1923-24 *to* 1928-29—(*continued*).

—	1923-1924.	1924-1925.	1925-1926.	1926-1927.	1927-1928.	1928 1929.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Fgn. and Ind. M'dise exported Private						
Bengal	1,31,81,04,066	1,51,13,85,670	1,53,34,57,806	1,34,64,51,970	1,47,08,64,897	1,44,91,39,267
Bihar and Orissa	4,24,141	82,244	... ..	59,759	.....	27,550
Bombay	1,15,24,83,339	1,08,51,61,494	1,02,31,66,073	70,59,06,062	67,17,54,842	83,72,36,406
Sind	39,70,36,268	54,68,79,728	36,80,21,379	26,43,99,058	28,58,15,467	29,02,36,381
Madras	35,59,84,067	40,66,09,608	44,01,37,974	38,00,33,753	44,27,47,215	46,58,94,060
Burma	39,50,76,995	43,16,25,754	48,84,86,244	39,76,05,241	41,57,30,712	33,70,87,013
Total ...	3,61,91,08,876	3,98,17,44,498	3,85,32,69,476	3,09,44,55,843	3,28,69,13,133	3,37,96,11,677
Ditto Government Stores	1,46,54,788	2,06,83,033	1,48,52,366	1,60,48,457	1,57,24,150	1,18,66,179
Total Merchandise ...	3,63,37,63,664	4,00,24,27,531	3,86,81,21,842	3,11,05,04,300	3,30,26,37,283	3,39,14,77,856
Treasure, Private.						
Bengal	31,51,538	1,48,987	42,325	1,417	2,77,000	1,58,339
Bombay	2,67,02,694	4,30,75,836	3,19,58,777	1,50,46,405	2,41,19,331	2,57,10,915
Sind	25,36,736	16,96,736	14,95,150	10,17,603	13,55,450	17,20,150
Madras	31,44,687	42,15,733	3,19,603	33,78,960	91,999	4,00,931
Burma	5,000	.....	13,52,213	5,90,894	4,05,909	13,32,256
Total ...	3,55,40,655	4,91,37,292	3,51,68,068	2,09,35,279	2,62,49,689	2,93,22,591
Ditto Government	11,91,855	25,44,100	32,23,600	20,78,125	51,11,207	3,42,20,574
Total Treasure ...	3,67,32,510	5,16,81,392	3,83,91,668	2,21,13,404	3,13,60,896	6,35,43,165
Grand Total of Exports ...	3,67,04,96,174	4,05,41,08,923	3,90,65,13,510	3,13,26,17,704	3,33,39,98,179	3,45,50,21,021

STATEMENT showing the Exports from Bombay by Sea of Indian Manufactured Piece-Goods and Yarns since 1903.

Year ending 31st Dec.	Grey and White Piece-Goods.			Coloured Piece-Goods.		Total Piece-Goods.			Yarns.	
	Packages.	Yards.	lbs.	Packages.	Yards.	Packages.	Yards.	lbs.*	Bales.	lbs.
1903.....	86,538	143,054,079	34,798,444	20,340	32,436,521	107,178	175,490,600	43,872,650	725,338	286,920,007
1904.....	103,730	171,027,232	42,941,062	24,328	37,864.072	128,058	208,891,304	52,222,851	580,847	229,480,205
1905.....	113,474	189,298,879	49,406,422	24,847	41,285,870	138,321	230,584,749	57,646,187	750,639	297,889,194
1906.....	107,675	186,018,348	48,719,629	24,545	42,635,922	132,220	228,654,270	57,163,567	703,006	278,821,792
1907.....	123,967	222,306,983	60,617,174	31,486	51,605,269	155,453	273,912,252	68,478,063	608,980	241,085,783
1908.....	120,300	215,698,687	60,862,003	30,997	50,792,342	151,297	266,491,029	66,622,757	598,621	234,484,640
1909.....	141,920	252,992,500	70,093,139	39,326	66,751,717	181,246	319,744,217	79,936,054	636,329	252,460,745
1910.....	136,972	250,489,945	68,312,314	45,333	75,673,845	182,305	326,163,785	81,540,946	565,999	223,758,970
1911.....	122,601	224,438,698	63,524,949	54,000	89,411,376	176,601	313,850,074	78,462,518	403,214	158,582,640
1912.....	126,681	231,976,527	66,009,051	64,169	107,289,928	190,850	339,266,455	84,816,614	579,281	228,759,617
1913.....	97,005	177,239,570	50,527,978	55,071	92,467,657	152,076	269,707,227	67,426,327	518,230	205,207,962
1914.....	91,837	169,515,937	49,361,518	42,084	72,602,270	133,921	242,118,207	60,529,552	437,159	173,172,958
1915.....	108,956	199,968,079	58,350,926	61,045	103,038,333	170,001	303,006,412	75,751,603	471,395	186,585,698
1916.....	175,923	248,326,445	70,956,464	82,818	139,616,532	258,741	387,942,977	96,985,744	410,972	162,627,800
1917.....	111,845	176,934,869	46,119,953	86,909	148,290,803	198,754	325,225,672	81,306,418	373,187	147,167,260
1918.....	94,071	153,463,774	40,025,958	71,424	126,063,308	165,495	279,527,082	69,881,770	193,275	75,599,059
1919.....	132.112	219,343,388	56,536,165	116,313	202,286,577	248,425	421,629,965	105,407,491	372,212	146,832,081
1920.....	149,552	241,230,910	61,482,863	157,042	120,332,112	306,594	361,563,022	90,390,755	288,778	113,351,962
1921.....	120,739	212,563,435	53,577,720	99,518	159,572,347	220,257	372,135,782	93,033,945	314,330	124,310,163
1922.....	138,769	254,292,354	65,928,239	100,681	176,411,422	239,350	430,703,776	107,675,944	267,711	105,122,885
1923.....	178 381	304,497,408	69,452,982	110,243	180,990,710	283,624	485,488,118	121,372,029	215,036	83,657,151
1924.....	177,950	320,087,971	75,657,413	103,999	169,055,231	281,949	489,143,202	122,285,800	175,175	67,861,329
1925.....	133,458	233,217,232	55,688,235	96,447	158,069,128	229,905	391,286,860	97,821,590	176,210	67,892,155
1926.....	119,331	210,752,239	50,243,116	112,795	180,075,412	232,126	390,827,651	97,706,912	175,869	67,786,883
1927.....	130,963	229,773,883	55,915.566	118,474	196,438,974	249,437	426,212,857	106,553,214	156,999	60,555,498
1928.....	100,699	177,282,508	24,777,044	97,936	157,677,505	198,635	334,960,013	83,740,003	102,954	40,816,700
1929.....	06,748	193,179,168	38,635,833	82,351	147,586.666	189,099	340,765.834	85.191,458	125,577	54,361,428

*The weights have been arrived at by dividing the length in yards by 4·00, the average weight of the Grey and Bleached Cloths.

Value of the Imports of Gold and Silver Coin and Bullion into British India during the year ending 31st December 1929.

Countries.	Gold.			Silver.		
	Private.	Government.	Total.	Private.	Government.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Kingdom	2,90,57,633	...	2,90,57,633	5,90,45,063	.....	5,90,45,063
France	5,53,147	... ...	5,53,147	9,37,553	.....	9,37,553
Germany	6,520	.....	6,520	360	.....	360
Netherlands	.....	.....	.....	2,71,834	.....	2,71,834
Italy	4,470	.....	4,470	1,99,020	.....	1,99,020
Austria	... .	.....	.....	51,697	.....	51,697
Aden and Dependencies...	29,03,287	.....	29,03,287	8,59,879	50,972	9,10,851
Iraq	72,58,830	.....	72,58,830	14,65,370	.....	14,65,370
Arabia	35,74,048	.....	35,74,048	17,86,248	....	17,86,248

Bahrein Islands...	3,29,959	.....	3,29,959	24,38,768	.....	24,38,768
Persia	400	.....	400	5,10,658	.....	5,10,658
Henjam Island	.....	.....	.....	4	.....	4
Ceylon	1,15,30,503	.....	1,15,30,503	41,532	.....	41,532
Straits Settlements including Labuan ...	51,815	.....	51,815	21,075	.....	21,075
Celebes and other Islands	27	.....	27	.....	.....	.....
Federated Malay States	27	.....	27	.....	.....	.....
Fiji Islands	200	.....	200	.....	.....	.....
China	5,23,280	.....	5,23,280	1,42,550	.....	1,42,550
Japan	53	.....	53	.....	.....	.....
Egypt	1,90,74,893	.....	1,90,74,893	88,67,128	.....	88,67,128
Natal	8,21,40,324	.....	8,21,40,324	11,57,551	.....	11,57,551
Africa, East	9,526	.....	9,526	18,920	.....	18,920
Mauritius and Dependencies including Seychelles	.....	.....	.....	.....	.....	.....
United States of America	62,495	.....	62,495	2,56,42,552	.....	2,56,42,552
Australia and New Zealand	2,13,92,580	.....	2,13,92,580	1,19,32,523	.....	1,19,32,523
Total ...	17,84,74,017	.....	17,84,74,017	11,53,90,285	50,972	11,54,41,257

Value of the Exports of Gold and Silver Coin and Bullion from British India during the year ending 31st December 1929.

Countries.	Gold.			Silver.		
	Private.	Government.	Total.	Private.	Government.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Kingdom	.....	...	.....	.....	2,87,44,369	2,87,44,269
Iraq	.....	...	.....	1,41,000	.....	1,41,000
Aden and Dependencies	.....	...	.....	23,450	.....	23,450
Arabia	.....	...	.....	11,62,054	.....	11,62,054
Bahrein Island	.....	...	.....	37,87,105	.....	37,87,105
Persia	.....	...	.....	6,04,531	.....	6,04,531
Africa, East	.....	...	.....	9,78,991	.....	9,78,991
Mauritius and Dependencies including Seychelles	4,531	...	4,531	.....	.....	.....
Ceylon	2,252	...	2,252	32,029	.....	32,029
Java	47,104	...	47,104	63,100	.....	63,100
Straits Settlements including Labuan ...	76,497	...	76,497	75,714	.....	75,714
Federated Malay States	.....	...	.....	70,000	.....	70,000
China	.....	...	.....	66,70,244	.....	66,70,244
Fiji Island	.....	...	.....	35	.....	35
Belgium	.....	3,551	3,551	.....	8,582	8,582
Netherlands	.....	..	.....	8,882	.....	8,882
Total ...	1,30,384	3,551	1,33,935	1,36,17,135	2,87,52,951	4,23,70,086

Total Imports of Treasure on Private Account from Foreign Countries and Indian Ports into Bombay during the year 1929. (From 1st January to 31st December.)

From	Gold.			Silver.			
	Bullion.	Sovereigns and Half Sovereigns.	Other Coin.	Bullion.	Dollars.	Government of India Rupees.	Other Coin.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Kingdom	2,73,74,280	15,67,059	36,895	4,51,91,364	.....	3,547	95
Continent of Europe ..	11,01,850	4,470	....	12,34,160	2,50,717	.....	....
United States of America ..	....	....	62,495	2,31,43,655	....	....	....
Australia	3 ,39,407	54,47,313	....	6,18,813	....	.....	....
Egypt	1,89,37,580	39,937	....	87,26,237	....	....	....
Aden	51,988	28,59,134	1,203	....	8,53,949	6,000	....
China	....	....	.....	....	....	53,550	....
Japan	....	....	.....	.....	.....	.....	....
Straits	....	3,367	....	.....	....	.....	.....
Persian Gulf Ports	....	400	.....	1,36,060	.....	2,70,363	....
Iraq	19,05,950	3,24,985	51,25,092	.....	....	14,50,000	15,370
Arabian and Red Sea Ports..	46,110	36,37,445	1 62,277	54,239	28,036	20,81,327	1,66,677
African Ports	2,74 31,031	98,07,041	128	11,68,522	3,735	553	6,136
Ceylon (Colombo)	.....	.....	....	41,028	.. ..	...	....
All Indian Ports	.. ..	.....	36,159	....	.....	39,839	.....
Total Imports from 1st January to 31st December 1929.	8,07,88,196	2,36,82,151	54,24,149	8,03,04,078	11,36,437	39,13,184	1,88,278

Total Exports of Treasure on Private Account to Foreign Countries and other Indian Ports from Bombay during the year 1929. (From 1st January to 31st December.)

To	Gold.			Silver.			
	Bullion.	Sovereigns and Half Sovereigns.	Other Coin.	Bullion.	Dollars.	Government of India Rupees	Other Coin.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Continent of Europe	...	...	...	...	8,882	...	...
China	...	...	...	11,42,865	55,27,379	...	...
Straits Settlements	...	...	...	...	2,166	...	...
Aden	...	...	...	...	23,450	...	...
Persia	...	...	...	1,61,446	...	1,78,000	2,10,665
Arabia	...	...	...	22,408	6,66,075	25,23,000	2,39,319
Iraq	...	...	...	1,37,300	...	8,009	...
African Ports	...	...	...	...	22,989	9,50,000	...
Mauritius	...	4,118	...	...	...	...	...
Batavia	...	10,928	36,176	...	63,099	...	...
Ceylon (Colombo)	...	...		1,766	...	...	...
Indian Ports	...	...	...	66,835	9,504	1,700	3,976
Total Exports from 1st January to 31st December 1929	...	15,046	36,176	15,32,620	63,23,544	36,60,700	4,53,960

COTTON.

RECEIPTS at, and Exports from, Bombay Port, also Mill Consumption in the Island of Bombay.

In thousands of Bales (000's omitted).

Year ending 30th June.	Receipts.	EXPORTS TO			Mill Consumption.	Total.
		Europe.	Elsewhere.	Total.		
1864 ...	...	867	3	870	American War. In '63 & '64 Bombay imported cotton from China.	
1865 ...	...	1,065	1	1,066		
1866 ...	...	1,187	14	1,201	42	1,243
1867 ...	...	1,277	5	1,282	46	1,328
1868 ...	...	1,030	48	1,078	47	1,125
1869 ...	...	1,225	56	1,281	48	1,329
1870 ...	...	1,115	50	1,165	49	1,214
1871 ...	...	967	39	1,006	50	1,056
1872 ...	1,085	1,002	48	1,050	52	1,102
1873 ...	1,151	1,079	34	1,113	53	1,166
1874 ...	978	917	34	951	67	1,018
1875 ...	1,311	1,192	25	1,217	83	1,300
1876 ...	1,345	1,285	20	1,305	135	1,440
1877 ...	1,073	980	35	1,015	147	1,162
1878 ...	1,141	920	38	958	161	1,119
1879 ...	961	800	46	846	204	1,050
1880 ...	832	652	64	716	181	897
1881 ...	1,171	874	34	908	220	1,128
1882 ...	1,882	1,521	87	1,608	277	1,885
1883 ...	1,770	1,335	95	1,430	313	1,743
1884 ...	1,759	1,295	100	1,395	348	1,743
1885 ...	1,139	791	70	861	392	1,253
1886 ...	1,480	1,009	61	1,070	391	1,461
1887 ...	1,703	1,147	40	1,187	454	1,641
1888 ...	1,472	893	58	951	500	1,451
1889 ...	1,851	1,286	46	1,332	565	1,897
1890 ...	2,285	1,488	71	1,559	636	2,195
1891 ...	2,020	1,070	107	1,177	762	1,939
1892 ...	1,770	905	202	1,107	728	1,835
1893 ...	1,788	816	169	985	724	1,709
1894 ...	1,769	908	159	1,067	731	1,798
1895 ...	1,540	525	143	668	815	1,483
1896 ...	2,151	800	346	1,146	849	1,995
1897 ...	1,612	603	405	1,008	703	1,711
1898 ...	1,730	424	409	833	817	1,650
1899 ...	2,033	578	520	1,098	951	2,049
1900 ...	988	117	444	561	745	1,306
1901 ...	1,896	620	340	960	696	1,656
1902 ...	2,142	525	732	1,257	987	2,244
1903 ...	2,454	921	349	1,270	986	2,256
1904 ...	2,151	1,036	423	1,459	973	2,432
1905 ...	2,609	384	664	1,048	1,072	2,120
1906 ...	2,663	1,017	477	1,494	1,141	2,635
1907 ...	2,949	1,169	747	1,916	1,115	3,031
1908 ...	2,123	731	454	1,185	1,079	2,264
1909 ...	2,166	643	723	1,366	1,099	2,465
1910 ...	3,152	1,054	968	2,022	984	3,006
1911 ...	2,467	1,014	668	1,682	953	2,635
1912 ...	2,540	333	923	1,306	1,078	2,384

COTTON.

RECEIPTS at, and Exports from, Bombay Port, also Mill Consumption in the Island of Bombay.
In thousands of Bales (000's omitted).

Year ending 31st August.	Receipts.		Total Receipts.	Exports.			Total Exports.	Mill Consumption.	Total.
	India.	Foreign Countries.		Europe.	China and Japan.	Elsewhere.			
1913	2,733	46	2,779	534	1,023	30	1,587	* 1,072	2,659
1914	3,733	6	3,739	1,301	1,315	24	2,570	1,078	3,648
1915	2,683	5	2,688	405	1,441	15	1,861	1,026	2,887
1916	3,133	6	3,139	294	1,691	8	1,993	1,096	3,089
1917	3,103	17	3,120	302	1,321	7	1,630	1,135	2,765
1918	2,279	27	2,306	293	1,213	7	1,513	1,068	2,581
1919	2,525	18	2,543	195	885	11	1,091	1,000	2,091
1920	3,405	22	3,427	629	1,579	24	2,232	957	3,189
1921	2,786	116	2,902	494	1,381	26	1,901	1,061	2,962
1922	3,383	109	3,492	646	1,896	52	2,593	1,074	3,667
1923	3,611	61	3,672	851	2,086	53	2,990	1,061	4,050
1924	3,227	93	3,320	1,104	1,558	53	2,715	821	3,536
1925	3,573	95	3,668	713	2,021	33	2,767	995	3,762
1926	3,208	127	3,335	552	1,874	26	2,452	778	3,230
1927	2,692	474	3,166	419	1,539	27	1,985	995	2,980
1928	3,235	189	3,424	798	1,391	34	2,223	569	2,792
1929	3,233	123	3,356	906	1,796	61	2,763	631	3,394

N.B.—As noted in the Chamber's Report for 1918, the figures shown above represent the volume of trade in cotton from 1st September to 31st August, instead of for the year ending 30th June as was previously the case.

*Year ending 30th June.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS.

Quantities and Value of the principal articles imported in the years ending 31st March 1927, 1928 and 1929.

ARTICLES.	Quantities.			Value.		
	1926-27.	1927-28.	1928-29.	1926-27.	1927-28.	1928-29.
				Rs.	Rs.	Rs.
Animals—Living ... ... No.	10,264	7,290	7,027	41,84,905	38,42,921	35,70,699
Apparel—(excluding Hosiery, Boots and Shoes):						
Apparel including Drapery, Uniforms and Accoutrements ... value.	.....	.....	.....	82,42,113	79,04,600	86,41,220
Gold and Silver Thread ... ... „	.....	.....	.....	28,77,711	28,53,833	33,36,249
Hats, Caps, Bonnets and Hatters' ware „	.....	.....	.....	32,72,181	30,23,013	31,80,931
Lametta ... ... lbs.	353,566	545,407	645,723	6,43,156	9,73,759	10,49,735
Second-hand Clothing ... ...value.	.....	.....	.....	24,93,467	13,39,122	17,28,387
Water-proofed Clothing ... ... „	.....	.....	.....	2,58,174	3,50,273	3,62,571
Arms, Ammunition and Military Stores :—						
Cartridge Cases—						
Filled ... ... No.	20,057,804	21,197,122	19,708,134	15,05,494	14,76,580	18,22,642
Empty ... ... „	2,016,554	1,476,032	1,374,956	63,895	53,551	47,466

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—*continued.*

ARTICLES.	Quantities.			Value.		
	1926-27.	1927-28.	1928-29.	1926-27.	1927-28.	1928-29.
				Rs.	Rs.	Rs.
Explosives—						
Blasting fuse ... No. of coils	1,757,522	2,499,931	2,466,332	5,19,799	8,16,115	6,95,113
or lbs.	6,31,523	785,700	789,209			
Blasting Gelatine ... ... lbs.	288,000	296,050	418,750	2,50,029	2,60,284	3,58,167
Dynamite ... ... ,,	372,200	391,250	413,800	3,03,963	3,21,309	3,39,071
Gelatine dynamite ... .. ,,	915,751	934,750	998,700	8,29,345	8,79,478	9,08,112
Other Nitro compound explosives ,,	90,000	105,000	83,000	52,600	61,626	54,847
Detonators ... ... No.	7,449,924	7,874,098	7,130,887	1,75,858	2,21,521	2,17,963
Other sorts ... ... lbs.	198,612	369,389	173,977	1,07,582	1,81,517	95,671
Fire Arms and Parts thereof ... value.	...	.....	.....	24,07,607	23,64,118	22,29,287
Gunpowder ... ... lbs.	157,720	78,917	90,158	1,38,703	1,09,868	94,623
Other sorts ... ... value.	....	.....	.....	5,27,390	3,18,573	801,396
Art, works of (other than pictures) ... ,,	.....	.....	.....	3,04,760	2,89,866	3,81,180
Asbestos—Raw ... ... cwts.	2	.....	32	95	41	414
,, Packing ... ... value.	.....	... ...	.....	4,56,484	7,03,898	4,53,118
,, other Manufactures ... ... ,,	.....	.....	.....	22,27,625	30,45,127	28,49,819
Baskets and Basketware ... . ,,	.....	.....	... .	48,033	29,681	23,941

Belting for Machinery:—						
Of Cotton ... ... value.	.....	.....	...	14,55,834	14,36,496	11,59,624
„ Leather ... ... „	.....	.....	.....	32,58,376	38,01,400	35,60,701
„ Other materials including coir ... „	.....	.....	.....	34,14,852	34,91,714	35,91,047
Bobbins ... ... „	.....	.....	.....	34,75,571	38,99,142	35,95,642
Books printed and Printed Matters including Maps and Charts ... ... cwts.	31,490	34,704	35,899	56,60,183	61,97,992	66,27,876
Boots and Shoes:—						
Of Canvas with Rubber soles * ... pairs.	.....	.....	1,901,050	.....	.....	31,85,701
Of Leather ... ... „	461,013	537,652	480,134	27,69,671	29,12,120	25,53,079
Of other materials ... ... „	†1,454,170	†2,235,312	938,585	†29,43,493	†37,86,517	10,73,378
Bristle & Fibre for Brushes & Brooms ... cwts.	205	262	651	11,566	19,570	34,372
Brushes and Brooms ... ... doz.	480,070	596,693	544,794	12,82,978	13,81,369	15,00,971
Building and Engineering Materials, other than of Iron, Steel or Wood:—						
Asphalt ... ... tons.	23,196	22,822	18,556	24,12,440	22,49,751	20,04,528
Bricks ... ... No.	85,647	335,633	86,227	60,363	1,44,026	50,394
Fire Bricks ... ... „	1,530,224	1,865,895	1,526,485	3,43,870	4,39,939	2,75,077
Cement ... ... tons.	101,036	112,281	127,342	58,25,998	64,43,472	67,78,012
Tiles ... ... No.	18,167,080	15,663,793	16,270,171	24,73,913	20,13,885	20,56,651
Other kinds ... ... cwts.	219,438	189,693	180,173	12,74,041	13,88,433	10,31,298
Buttons of all sorts—						
Metal ... ... value.	.....	.....	.....	8,11,813	11,08,333	10,56,805
Other Sorts ... ... „	.....	.....	.....	28,94,447	20,49,890	22,42,363
Candles of all kinds ... ... lbs.	475,209	767,670	471,908	2,20,906	3,27,009	1,90,310
Canes and Rattans ... ... cwts.	40,940	37,294	30,282	5,85,841	5,70,021	4,44,999
Chalk, French ... ... „	2,047	2,924	1,176	13,846	26,775	13,171
Chemicals:—						
Acids—						
Acetic (Pyroligneous) ... ... cwts.	3,786	3,099	3,477	1,41,370	1,20,388	1,31,715
Carbolic ... ... „	924	1,401	1,006	39,695	52,668	57,870
Citric ... ... „	826	327	451	50,255	37,059	65,440
Nitric ... ... „	227	480	988	14,268	22,997	34,159
Oxalic ... ... „	2,083	2,196	2,365	43,490	49,993	56,133

* Separately recorded since 1st April 1928.
† Includes Canvas Shoes with Rubber Soles.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1926-27.	1927-28.	1928-29.	1926-27.	1927-28.	1928-29.
					Rs.	Rs.	Rs.
Chemicals—*contd.*							
Acids—*contd.*							
Sulphuric	cwts.	519	3,372	4,923	22,281	63,953	62,940
Tartaric	,,	2,124	1,641	2,988	1,52,345	1,46,448	2,72,060
Other sorts	,,	3,844	4,083	6,207	1,69,691	1,72,356	1,93,447
Alum	,,	60,564	55,876	49,800	3,96,625	3,57,580	3,34,389
Aluminous Sulphates	,,	69,712	64,162	71,174	2,80,682	2,53 874	2,79,004
Ammonia and Salts thereof:—							
Anhydrous	,,	2,019	1,901	2,190	1,78,945	1,89,773	2,46,356
Other sorts	,,	29,383	26,624	30,639	6,44,694	6,59,905	6,67,874
Arsenic and its oxides	,,	2,758	2,245	2,558	1,65,031	1,01,762	1 16,055
Bleaching Materials:—							
Bleaching Powder	,,	81,163	100,440	91,030	7,68,478	8,84,861	5,79 289
Other sorts	,,	2,964	223	32	16,738	3,690	714
Carbide of Calcium	,,	37,773	51,925	41,626	5,98,320	7,87,671	6,40,713
Copperas (Ferrous Sulphate)	,,	3,251	2,886	4,433	14,737	14,311	19,597
Copper Sulphate	,,	16,852	15,140	21,318	3,09,515	2,77,148	4;19,077
Disinfectants—Naphthalene	,,	6,008	9,053	8,948	80,673	1,87,307	1,27,193
,, Other sorts	,,	20,317	27,656	28,698	6,04,659	7,94,255	8,70,520
Glycerine	,,	5,076	4,404	5,553	3,66,236	2,91,010	2,73,198
Lead Compounds:—							
Acetate	,,	7,719	5,874	3,719	2,30,066	1,75,211	1,17,256
Litharge	,,	1,102	1,961	729	31,136	49,396	16,356
Other sorts	,,	363	589	589	10,917	18,161	14,972

Magnesium Compounds:—						
Chloride ... ...cwts.	56,031	40,411	29,449	2,22,579	1,62,578	1,16,567
Sulphate ... ... ,,	41,916	63,774	38,670	1,47,243	2,03,294	1,29,400
Other sorts ... ... ,,	1,225	2,139	4,274	36,227	54,185	32,000
Potassium Compounds—Bichromate ... ,,	6,392	6,416	5,753	1,75,534	1,66,138	1,55,220
,, ,, Chlorate ... ,,	30,041	27,463	34,799	6,58,303	4,96,687	6,22,314
,, ,, Cyanide of Potassium ,,	39	123	358	7,875	11,440	25,805
,, ,, Other sorts ... ,,	5,266	8,422	9,399	2,45,506	3,91,192	5,14,895
Soda Compounds—Soda Bicarbonate ... ,,	114,982	102,030	112,648	9,11,135	8,32,626	8,48,793
,, ,, ,, Bichromate ... ,,	9,087	15,503	17,935	1,91,686	3,07,271	3,37,486
,, ,, ,, Caustic ... ,,	160,834	175,297	173,643	18,06,452	19,62,784	19,48,569
,, ,, ,, Sulphide ... ,,	47,542	46,913	41,842	3,48,345	3,55,128	2,81,543
,, ,, Sodium Carbonate ... ,,	990,178	1,061,185	1,076,634	58,34,315	60,60,580	62,45,427
,, ,, ,, Cyanide ... ,,	10,819	10,105	11,023	5,85,647	5,62,806	5,41,436
,, ,, ,, Silicate ... ,,	32,182	36,637	41,911	2,58,799	2,81,844	3,34,634
,, ,, Borax ... ... ,,	11,307	16,834	21,503	1,99,416	2,64,599	2,84,445
,, ,, Other sorts ... ,,	22,335	26,003	31,778	4,39,497	6,67,743	5,09,437
Sulphur (brimstone) ... ... ,,	302,573	387,074	300,965	15,99,109	19,93,801	15,94,584
Zinc Compounds—Chloride ... ... ,,	29,723	28,291	17,316	4,46,271	4,12,310	2,34,320
,, ,, Other kinds ... ... ,,	772	335	333	20,380	9,911	6,626
Other sorts of Chemicals ... ... value.	.....	.....	.....	49,74,980	55,94,413	44,54,919
China Clay ... ... cwts.	584,666	533,795	298,756	20,01,643	18,50,978	9,67,426
Chinese and Japaneseware ... ... value	.....	.....	.....	49,997	77,312	64,201
Clocks and Watches and parts thereof—						
Clocks and Timepieces ... ... Nos.	405,184	376,064	448,841	15,27,989	17,36,659	18,72,837
Watches ... ... ,,	283,988	254,182	281,141	9,60,185	8,99,539	7,97,926
Parts of Clocks and Watches ...value	.....	.....	.....	77,506	85,923	89,794
Coal and Coke :—						
Coal ... ... tons.	141,733	262,997	170,557	31,39,336	58,48,244	32,96,166
Coke ... ... ,,	12,798	10,821	19,985	4,29,375	4,00,351	6,14,058
Coffee ... ... cwts.	41,104	47,801	44,926	20,68,114	24,06,779	25,34,333

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1926-27.	1927-28.	1928-29.	1926-27.	1927-28.	1928-29.
					Rs.	Rs.	Rs.
Coir, unmanufactured	tons.	967	656	729	90,582	98,572	94,949
„ manufactured	„	92	80	75	23,392	19,654	15,013
Corals	lbs.	22,990	17,786	23,114	15,266	46,454	81,469
Cordage and Rope of Vegetable Fibre	cwts	19,139	16,112	19,274	12,79,658	9,54,007	9,01,643
Cork manufactures	„	4,441	4,579	4,799	3,52,696	3,32,962	3,90,405
Cutlery	value..	.....	.....	.....	41,37,541	38,49,627	36,37,262
Drugs and Medicines—							
Aloes	cwts.	2,375	1,004	952	67,792	35,543	22,944
Assafœtida	„	3,947	3,236	3,612	1,57,412	1,14,532	2,08,343
Camphor	lbs.	1,401,695	1,373,701	1,612,356	27,96,858	25,93,177	27,79,631
Cocaine	ozs.	551	1,157	1,259	11,636	17,622	18,476
Cod Liver Oil	lbs.	66,857	75,638	90,602	1,22,733	99,435	1,39,796
Morphia and preparation of Morphia and opium	value.	.....	.....	.....	1,05,262	1,34,919	136,564
Proprietary and Patent Medicines	„	.....	.....	.....	27,29,328	29,26,782	42,83,667
Quinine Salts—							
Quinine Sulphate or Bisulphate	lbs.	88,151	83,636	90,592	19,17,930	16,02,260	16,82,535
Quinine Hydrochloride or dihydrochloride	„	12,889	12,213	14,557	4,02,830	3,80,159	4,10,020
Other sorts	„	18,527	17,788	28,127	3,04,479	3,59,767	3,54,520
Saccharin	„	6,431	17,951	29,527	29,083	68,037	112,652

Sarsaparilla & preparations thereof value	.....	.....	.....	24,321	37,397	30,879
Storax ... ... lbs.	94,455	110,899	188,947	28,974	29,775	56,769
Other sorts ... ... value.	.....	.....	.....	1,03,03,590	1,14,38,753	99,85,164
Dyeing and Tanning Materials :—						
Barks for tanning ... ... cwts.	119,506	178,011	286,990	8,50,452	17,48,242	25,67,579
Cochineal ... ... ,,	2,551	2,527	2,021	3,34,056	5,28,843	5,97,778
Cutch and Gambier ... ... ,,	36,334	35,431	35,581	11,14,968	8,88,066	7,70,748
Dyes obtained from Coal Tar :—						
Alizarine ... ... lbs.	5,044,663	5,172,731	5,686,046	32,21,031	32,91,329	30,75,734
Aniline ... ,,	9,956,818	13,156,123	13,650,335	1,38,02,643	1,79,04,324	1,90,45,703
Other sorts ... ... ,,	5,707	135,954	254,708	6,448	4,32,907	6,77,949
Indigo, synthetic ... ... cwts.	66	118	261	9,784	19,774	41,780
Myrabolam Extracts ... ... ,,	267	572	95	3,653	11,401	1,216
Saffron... ... ... lbs.	52,816	57,038	55,755	14,02,423	12,90,320	13,12,686
Other sorts including lac dye ... cwts	8,562	6,505	10,099	5,77,314	3,10,441	2,39,958
Earthernware & Porcelain—						
Earthenware :—						
Pipes of Earthenware ... ,,	15,229	6,896	8,446	1,03,358	50,596	53,703
Sanitaryware ... ... value.	.....	.....	... ..	7,06,378	6,38,124	7,95,336
Other kinds ... ... ,,	.....	.....	... ..	45,84,510	37,29,438	32,44,750
Porcelain:—						
Electrical ... ... ,,	.....	.....	.....	1,22,438	1,65,791	1,43,131
Other kinds ... ... ,,	.....	.....	.. ..	27,65,427	34,86,921	30,72,374
Electroplatedware .. .. ,,	...	..	.....	6,65,327	7,14,034	8,41,957
Fireworks ... ... lbs.	4,827,122	3,926,214	4,612,916	20,82,781	14,43,861	17,55,087
Fish (excluding Canned Fish)—						
Fish dry unsalted ... ... cwts.	8,826	5,602	8,940	2,75,267	2,13,840	1,29,996
,, ,, salted ... ... ,,	105,519	105,526	74,734	30,66,709	29,07,626	20,34,645
Fishmaws and Sharkfins ... ... ,,	3,578	4,444	3,896	42,858	40,985	52,504
Fish wet salted ... ... ,,	30,977	58,562	22,346	4,00,795	4,65,987	2,43,921
Other sorts ... ... ,,	1,194	1,089	1,732	80,502	69,441	1,15,101
Fodder, Bran and Pollards .. ... ,,	39,072	29,854	37,769	1,56,408	1,24,741	1,48,822
Fruits and Vegetables—						
Fresh Fruits, Cocoanuts ... ... No.	9,868,994	13,287,344	10,580,359	8,18,852	10,58,763	7,86,271
,, ,, other sorts... ... value.	... ..	.....	.....	4,29,816	4,60,567	5,03,553
,, Vegetable all kinds ... ,,	.....	.....	.....	16,73,984	9,87,595	13,23,352

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1926-27.	1927-28.	1928-29.	1926-27.	1927-28.	1928-29.
				Rs.	Rs.	Rs.
Dry Fruits and Vegetables:—						
Almonds ... ... tons.	5,186	5,591	5,526	42,59,317	49,14,748	46,41,912
Currants and Raisins ... ... „	1,174	750	904	4,48,452	2,48,300	2,90,125
Dates ... ... „	38,946	64,531	49,189	73,12,213	1,08,71,860	80,05,337
Other sorts ... ... „	4,557	7,306	4,825	12,33,862	16,56,878	12,88,798
Furniture and Cabinetware:—						
Bedsteads ... ... value.	.....	.....	.....	5,25,369	5,86,874	5,63,530
Furniture of wood (other than bedsteads) ... ... „	.....	.....	.....	6,69,760	8,31,609	6,57,563
Furniture of other materials (other than bedsteads) ... ... „	.....	.....	.....	9,90,496	9,70,519	14,87,299
Mouldings ... ... „	.....	.....	.....	7,82,650	6,72,658	9,89,226
Gelatine ... ... cwts.	748	1,293	1,109	79,150	1,16,395	1,04,938
Glue ... ... „	12,121	13,902	20,131	4,01,353	4,44,867	7,24,482
Glass and Glassware :—						
Bangles ... ... value.	.....	.....	.....	84,85,810	89,51,885	76,76,438
Beads and false Pearls ... ... cwts.	34,520	30,774	34,380	30,94,972	26,62,250	30,41,520
Bottles and Phials ... ... gross	579,212	516,192	586,027	39,04,139	33,01,168	36,18,904
Funnels, Globes and Glass parts of lamps ... ... value	.....	.....	.....	19,37,139	23,19,977	19,58,314
Scientific Glassware ... ... „	.....	.....	.....	2,33,147	1,72,575	1,65,746
Sheets and Plate ... ... sq. ft.	25,301,485	23,425,399	23,881,525	31,65,539	29,86,137	29,68,355
Tableware including decanters, tumblers, etc. ... ... value.	.....	.....	.....	9,14,744	9,40,457	10,93,853
Other sorts ... ... „	.....	.....	.....	35,53,749	36,06,401	33,26,350

Grain, Pulse and Flour :—						
Beans, dry	tons.	366	1,075	2,538	76,889	1,96,786	4,37,521
Joowar and Bajree	,,	639	347	359	1,05,361	48,455	47,339
Pulse	,,	7,041	3,882	9,673	15,21,990	7,98,075	17,65,574
Rice not in the husk	,,	289	68,954	125,426	66,313	92,14,804	1,79,32,516
Rice in the husk	,,	195	12,992	44,493	28,646	14,27,011	48,90,380
Wheat	,,	40,476	69,208	561,918	66,90,647	1,09,18,193	8,16,95,629
Wheat Flour	,,	52	144	135	13,690	34,139	31,661
Other sorts	,,	4,895	4,295	3,135	6,65,332	4,32,724	4,80,197
Graphite crucibles...	cwts.	3,538	3,814	3,765	1,79,788	1,82,500	1,93,519
Gums and Resins :—							
Arabic	,,	6,090	5,810	14,904	1,47,432	1,36,767	3,62,013
Benjamin	,,	18,374	20,544	18,077	7,77,177	9,59,426	9,73,115
Dammer (resins)	,,	54,320	65,493	39,459	4,26,558	5,01,827	3,94,196
Olibanum	,,	24,347	20,492	18,723	2,91,015	2,74,656	2,84,740
Rosin	,,	25,179	27,890	36,830	3,54,211	3,61,225	3,71,438
Other sorts	,,	39,188	48,899	62,599	10,56,433	16,98,719	15,99,103
Hair and Manufactures of hair :—							
Hair of all kinds	,,	1,410	1,601	1,654	50,786	50,356	62,979
Manufactures of hair other than toilet requisites	value.	.....	.....	.....	12,023	17,368	14,373
Hardware excldg. cutlery, electroplated-ware :—							
Agricultural Implements	,,	.....	.....	.....	16,79,616	18,59,189	14,17,531
Buckets, tinned or galvd. iron ...	,,	.....	.....	.....	1,47,618	2,00,895	1,78,522
Builders' Hardware...	,,	.....	.....	.....	33,93,865	34,16,619	35,41,467
Domestic Hardware	,,	.....	.....	.....	10,38,810	12,19,895	12,97,207
Enamelled Ironware...	,,	.....	.....	.....	39,69,367	36,79,408	43,17,374
Gas Mantles	,,	.....	.....	.....	5,56,047	7,55,835	6,69,471
Implements and Tools other than agricultural implements and machine tools	,,	.....	.....	.....	78,73,399	76,70,142	76,76,396
Lamps, Metal	No.	6,345,992	6,268,140	6,469,788	84,06,126	81,04,449	81,84,787
,, Glass	,,	45,997	56,659	29,209	79,520	58,876	48,742
,, Parts of, other than glass ...	value.	.....	.....	.....	7,24,688	9,89,310	8,54,530
Safes and strong boxes of metal ...	No.	4,006	5,272	4,245	3,21,664	3,28,876	1,90,494

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1926-27.	1927-28.	1928-29.	1926-27.	1927-28.	1928-29.
				Rs.	Rs.	Rs.
Hardware—*contd.*						
Stoves ... ... No.	202,139	264,345	232,445	9,16,510	10,03,561	9,18,851
Other sorts ... ... value.	...	.....	.....	2,15,55,355	2,31,55,138	2,31,34,821
Hides and Skins :—						
Hides Raw ... ... tons.	373	689	606	3,28,787	9,58,664	6,77,384
Skins do. ... ... ,,	1,381	1,374	1,396	18,67,577	17,94,144	17,00,093
Hides, Tanned or Dressed ... ... ,,	93	98	118	2,73,362	3,53,413	3,88,647
Skins do. do. ... ... ,,	33	28	35	3,38,179	3,73,995	5,07,208
Hops ... ... cwts.	1,778	1,076	1,307	2,30,583	1,52,553	1,50,208
Horns, Tips and Hornmeal ... ... ,,	220	165	100	3,075	2,894	631
Instruments, Apparatus and Appliances and parts thereof :—						
Electric Fans and parts ... ... value.	.....	.....	.....	31,86,818	33,90,435	38,44,426
Electric Wire and Cables :—						
Rubber insulated ... ... ,,	.....	.....	.....	30,35,069	33,23,400	39,95,869
Insulations otherthan Rubber... ,,	.....	.....	.....	29,26,307	35,46,296	30,36,913
Telegraph and Telephone Wires and Cables ... ... ,,	.....	.....	.....	96,633	72,185	1,75,731
Bare Copper Wire other than telegraph and telephone wire. ,,	.....	.....	.....	20,87,340	20,99,141	27,25,464
Telegraph and Telephone Instruments and Apparatus ... ,,	.....	.....	.....	4,76,832	5,87,500	5,24,986
Electric Lamps and parts thereof :—						
Electric Glow Lamps ... ... No.	3,463,289	4,942,525	8,595,608	20,64,581	25,93,301	30,07,829
,, Lamps, other sorts... ,,	446,458	707,802	1,705,141	10,99,197	9,42,478	11,78,876

Parts of and accessories of electric lamps	value.	.....	.....	.....	7,36,886	4,14,043	6,93,715
Batteries	,,	.....	.....	.....	10,17,207	11,00,281	13,06,490
Carbons, electric	,,	.....	.....	.....	63,758	1,22,396	1,34,954
Accumulators and parts	,,	.....	.....	.....	16,70,460	22,19,878	19,91,427
Condensors, electric	,,	.....	.....	.....	1,82,064	22,996	23,697
Electric Bell Apparatus, not telegraphic or telephonic	,,	.....	.....	.....	7,541	11,064	17,496
,, Lighting Accessories and Fittings including switches	,,	.....	.....	.....	15,06,407	15,54,597	16,93,294
,, Meters	,,	.....	.....	.....	5,50,856	6,68,867	7,28,332
,, Instruments, etc., other sorts of	,,	.....	.....	.....	2,79,627	3,19,790	4,15,461
Electro medical apparatus including X-Ray apparatus	,,	.....	.....	.....	1,76,172	1,86,098	3,70,706
Switch Boards other than telegraph and telephone	,,	...	.....	... ..	4,09,286	5,00,476	4,79,823
Other sorts	,,	.....	.....	.....	36,25,238	46,74,025	49,19,916
Musical	,,	.....	.....	.....	26,63,083	22,86,508	24,54,399
Optical	,,	... ..	.....	.....	8,05,515	7,99,033	11,18,365
Photographic—							
Cinematograph Films ...	length in ft.	17,482,664	22,744,381	29,953,634	23,31,508	26,18,330	28,42,389
Photographic other than cinema Films	value.	... ..	.....	.....	22,74,175	22,43,459	30,37,461
Scientific and Philosophical	,,	.....	.....	.....	22,19,490	21,99,766	21,84,551
Wireless Apparatus	,,	.....	... ..	.....	4,98,819	15,66,713	14,87,459
Surgical	,,	.....	.....	... ..	20,99,112	22,86,470	20,88,918
Other kinds	,,	.....	.....	.....	20,38,559	22,82,165	27,12,362
Ivory—							
Unmanufactured	lbs.	227,512	276,526	313,374	18,41,840	20,68,572	17,24,268
Manufactured	value.	.....	.....	.....	23,683	46,979	28,762
Jewellery	,,	... ..	.....	.....	31,25,972	10,53,103	9,13,870
Plate of Gold and Silver	,,	.....	.....	.....	7,25,819	6,70,869	6,48,047
Lac—Stick and Seed	cwts.	11,445	23,334	22,273	8,14,527	21,01,604	16,21,687
Other sorts	,,	18	95	118	2,388	8,127	10,189

ARTICLES.	Quantities.			Value.		
	1926-27.	1927-28.	1928-29.	1926-27.	1927-28.	1928-29.
				Rs.	Rs.	Rs.
Leather—						
Unwrought ... ... cwt	6,114	6,719	5,870	9,78,710	11,89,642	12,01,566
Leather Cloth (including artificial leather) „	246,609	2,88,529	281,021	4,19,050	4,14,087	4,18,495
Manufactures—						
Bags and Trunks ... ... „	516	467	432	1,29,093	1,58,340	1,63,903
Pickers ... ... „	3,483	4,750	4,710	8,95,040	9,27,801	8,46,065
Picking Bands and Straps ... „	3,332	3,470	3,281	8,99,230	8,37,194	8,38,340
Roller Skins ... ... „	790	762	661	8,21,373	8,57,925	6,30,191
Saddlery and Harness ... ... „	635	671	384	1,53,157	1,97,316	1,47,988
Other sorts ... ... „	10,157	13,421	25,092	10,74,635	11,18,855	12,56,223
Liquors—						
Ale and Beer ... ... gallons.	3,617,636	4,267,023	42,06,049	83,93,989	95,35,164	93,94,295
Stout and Porter ... ... „	203,412	220,155	164,353	8,15,425	9,01,767	6,33,474
Cider & other fermented Liquors „	9,982	12,636	12,242	58,337	75,062	74,091
Spirits—						
Brandy ... ... „	469,224	425,693	426,160	51,09,181	46,40,547	45,62,856
Gin ... ... „	108,103	114,108	113,874	9,91,098	10,67,425	10,15,878
Liqueurs ... ... „	18,524	16,393	17,860	3,16,979	3,18,679	3,25,856
Rum ... ... „	115,444	90,659	64,630	2,40,773	1,92,962	1,57,069
Whisky ... ... „	542,826	547,359	548,131	90,21,257	92,38,449	91,95,508
Spirit present in drugs, medicines or chemicals ... ... „	131,784	141,291	151,935	36,71,272	39,38,959	40,89,554
„ Perfumed ... ... „	17,348	15,079	15,107	13,47,591	12,65,637	12,42,043
„ Denatured ... ... „	661,737	911,135	730,978	9,67,165	12,83,268	9,02,935
Other sorts ... ... „	70,501	52,796	46,248	12,62 274	10,70,190	11,41,932
Wines ... ... „	295,720	304,141	292,068	30,90,497	31,71,203	29,80,595
Matches ... ... gross of boxes.	6,101,965	3,520 317	1,531,753	65,59,805	39,37 215	17,23,103

Match Making Materials:—							
Undipped Splints	lbs.	.....	236,452	196,332	.. ...	26,550	20,866
Veneers for match boxes and empty boxes	,,	158,389	153,443	118,162	73,651	32,842	29,421
Mats and Matting except coir and rubber	sq. yds.	1,102,222	990,323	1,384,766	4,97,579	3,97,938	4,53,729
Machinery and Mill Work:—							
Prime movers other than Electrical:—							
Locomotives—							
Oil Engines	No.	67	117	63	1,96,122	3,22,741	3,36,819
,, ,, parts of	value.	.....	.. ...	.....	54,523	85,439	74,531
Steam Engines	No.	297	218	123	27,87,974	16,17,940	18,08,819
,, ,, parts of ...	value.	.....	.....	... ..	7,23,278	8,01,362	7,68,968
Railway Locomotive Engines and tenders and parts of ...	,,	.. ...	.....	. ....	68,81,590	98,71,580	96,17,717
Others	,,	.....	.....	... ..	1,27,273	91,243	79,847
Other than Locomotives—							
Gas Engines	No.	89	94	201	2,09,550	3,27,012	2 20,772
,, ,, parts of... ...	value.	.....	.. ...	.....	1,01,309	76,789	63,045
Oil Engines	No.	4,068	4,274	5,318	96,29,418	91,61,416	1,00,59,671
,, ,, parts of	value.	.. ...	.....	.....	15,78,801	18,95,014	18,66,534
Steam Engines	No.	360	376	328	27,51,017	23,18,949	37,77,043
,, ,, parts of ...	value.	.....	.....	.....	15,60,929	28,13,599	18,31,523
Others	,,	.. ..	.....	.....	1,04,822	91,998	3,45,094
Electrical Machinery—							
Control and Switchgear	,,	.....	... ..	.....	32,38,445	36,53,016	30,43,590
Generators, Alternators and Dynamos	,,	.....	.....	.....	49,41,570	38,06,819	43,05,396
Motors	,,	.....	.....	.. ...	29,34,835	35,36,026	44,99,666
Transformers	,,	.....	.....	.....	23,03,901	11,61,821	10,91,211
Turbo Generating sets	,,	.....	.....	... ...	7,70,704	1,78,987	5,99,868
Other sorts	,,	.....	.....	.....	87,44,360	76,68,632	1,01,51,020
Aerated Water making machinery...	,,	.....	... ..	.....	4,73,546	1,96,078	1,81,300
Agricultural Machinery—							
Agricultural tractors and parts ...	,,	.....	.....	.....	3,35,604	5,47,559	7,57,371
Ploughs and parts	,,	.....	.....	.....	3,00,297	1,78,924	2,02,682
Other sorts	,,	.....	.....	.....	4,88,599	4 68,739	4,68,046
Boilers	,,	.....	.....	.....	62,75,866	1,08,95,880	1,15,16,768

ARTICLES.		Quantities			Value.		
		1926-27.	1927-28.	1928-29.	1926-27.	1927-28.	1928-29.
Machinery and Mill Work—*contd.*					Rs	Rs.	Rs.
Boot and Shoe manufacturing machinery	value	.....	.....	.....	43,429	27,452	16,459
Leather Tanning and Curing machinery	,,	.....	.....	.....	1,37,019	53,153	67,417
Metal Working machinery including machine tools	,,	.....	.....	.....	37,48,096	40,79,454	32,98,135
Mining machinery	,,	.....	.....	.....	97,97,055	1,50,66,730	80,01,968
Oil Crushing and Refining machinery	,,	.....	.....	.....	32,86,109	70,81,463	40,40,838
Paper Mill machinery	,,	.....	.....	.....	6,69,485	9,43,165	34,60,279
Refrigerating machinery	,,	.....	.....	.....	11,70,738	11,99,131	22,99,763
Rice and Flour Mill machinery	,,	.....	.....	.....	27,69,607	22,75,207	21,64,467
Saw Mill & Wood Working machinery	,,	...	.....	.....	8,56,290	8,31,091	7,34,964
Sewing and Knitting machines	No.	71,497	75,265	78,241	70,05,188	73,06,584	76,42,371
Sewing and Knitting machines parts of	value.	.....	.....	.....	17,59,959	18,47,654	12,68,972
Sugar machinery	,,	.....	.....	.....	6,20,837	9,13,298	17,51,641
Tea machinery	,,	.....	.....	.....	26,28,099	36,06,477	39,65,221
Textile Machinery—							
Cotton—Spinning machinery	,,	.....	.....	.....	79,60,196	1,01,04,481	1,23,51,315
,, —Weaving machinery	,,	.....	.....	.....	60,06,386	71,98,266	67,45,411
,, —Bleaching and Dyeing machinery	,,	.....	.....	.....	3,44,522	4,96,975	4,10,895
,, —Printing machinery	,,	.....	.....	.....	40,945	15,714	31,124
,, —Other sorts of Cotton textile machinery	,,	.....	.....	.....	27,03,426	19,25,995	20,29,471
Jute machinery	,,	.....	.....	.....	64,67,392	94,11,126	1,29,87,892

Shuttles excluding those for Sewing machines ... ... value	... ..	.....	.....	7,90,611	10,01,985	7,51,913
Wool machinery ... ... ,,	.....	.....	.....	4,15,042	1,68,406	2,12,067
Other sorts of textile machinery ... ,,	.....	.....	...	4,27,439	5,45,647	9,99,810
Typewriters ... ... No	13,790	16,952	21,487	22,06,090	25,05,241	29,81,943
,, parts of and accessories ...value.	.....	.....	.....	1,92,260	2,04,216	1,93,328
Other sorts of machinery excluding Printing Machinery .. .. ,,	.....	.....	.. ...	2,36,35,366	2,74,70,613	3,80,98,971
Manures—Artificial and Mineral Manures—						
Muriate of Potash ... ... tons	(a)4,509	5,660	6,364	(a)5,28,732	6,78,513	7,39,743
Nitrate of Soda ... ... ,,	6,070	7,458	8,840	10,11,030	11,43,615	12,77,812
Sulphate of Ammonia ... ... ,,	2,684	3,915	17,993	4,75,892	6,42,390	28,53,847
Others ... ... ,,	12,591	18,676	25,743	10,49,955	17,35,620	21,55,137
Fish Manure ... ... ,,	3,181	4,939	3,657	3,22,940	4,42,210	3,06,911
Hornmeal ... ... ,,	526	20	.....	94,932	4,170	.....
Other kinds excldg. Oil Cake ... ,,	291	729	216	56,389	56,726	23,598
Mica in blocks ... ... cwts.	938	1,304	574	1,63,081	1,27,997	59,454
,, Splittings ... ... ,,	201	71	445	36,597	7,904	17,171
Metals and Ores—						
Aluminium—Unwrought (Ingots, Blocks and Bars) ... ... ,,	5,470	3,786	1,349	3,66,594	2,64,095	87,490
,, Wrought—Circles ... ... ,,	79,869	117,168	111,765	76,02,995	1,01,45,883	9,29,03,529
,, ,, Sheets ... ... ,,	4,634	6,965	5,134	4,31,002	4,86,717	4,22,771
,, ,, Other sorts .. ,,	7,249	7,951	8,343	11,09,326	9,73,883	10,60,977
Antifriction Metal ... ... ,,	3,545	4,852	5,630	3,74,446	3,68,884	4,00,965
Brass, Bronze and similar alloys—						
Unwrought ... ... ,,	18,483	14,268	5,392	6,20,137	4,47,404	1,54,919
Wrought—Mixed or Yellow Metal for Sheathings... ... ,,	4,26,856	427,764	456,312	2,04,84,922	1,94,51,592	2,15,52,460
Rods .. .. ,,	8,035	11,954	10,945	3,69,237	5,07,495	4,74,597
Sheets ... ... ,,	8,812	6,293	5,903	4,61,957	2,97,823	2,94,220
Tubes ... ... ,,	1,576	1,546	1,627	1,20,129	1,03,792	1,15,904
Wires ... ... ,,	7,367	8,398	6,589	4,24,977	4,44,131	3,58,191
Other sorts ... ... ,,	58,259	37,922	41,686	31,64,976	21,22,688	23,78,197
Copper Ore ... ...tons.	4,056	...	7	2,15,941	...	6,352
,, Old for re-manufacture ... cwts.	3,362	6,229	10,741	1,20,657	2,34,717	4,23,855

(a) Separately recorded from 1st April 1926-1927.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value		
	1926-27.	1927-28.	1928-29.	1926-27.	1927-28.	1928-29
				Rs.	Rs.	Rs.
Metals and Ores—*contd.*						
Copper Unwrought—Tin, Ingots Cakes, Bricks and Slabs... tons.	55,433	37,905	26,693	24,34,074	16,80,897	13,13,311
„ Unwrought—Other sorts ... „	442	.....	.....	36,619	.....	.....
Copper Wrought—						
Braziers ... ...cwts.	.....	1,789	327	.....	86,716	15,791
Sheets ... ... „	230,685	188,553	210,965	1,08,86,498	91,80,188	1,09,41,316
Rods ... ... „	7,330	11,032	7,499	4,10,973	5,87,455	4,09,046
Tubes ... ... „	5,844	4,576	2,819	4,05,100	3,01,465	2,08,962
Wire excldg. wire of telegraph and telephone ... „	7,121	4,050	2,739	4,24,029	2,58,241	1,65,122
Other Manufactures ... ... „	6,746	6,892	7,745	5,84,753	5,90,799	6,88,742
German silver including nickel silver „	15,312	17,213	24,184	14,35,895	15,09,025	20,53,660
Iron—Ore ... ... tons.	.....	...	15	32	..	1,790
„ Pig ... ... „	1,627	5,104	3,160	2,60,265	5,99,194	4,07,467
Iron Manufactures—						
Angle, Tee, Bolt and Rod ... ... „	306	597	1,424	96,008	65,318	1 50,274
Bars and Channels ... ... „	10,457	4,949	5,346	14,05,363	9,76,519	9,25,045
Rice Bowls ... ... „	750	431	265	2,83,649	1,83,961	98,542
Iron or Steel—						
Anchors and Cables ... ... „	1,381	1,847	1,099	8,99,863	9,22,674	5,33,007
Beams, Channels, Pillars, Girders and Bridge work... ... ... „	72,089	144,368	135,801	90,45,333	1,84,29,101	1,63,68,558
Bolts and Nuts... ... ... „	11,330	10,265	15,857	32,40,214	30,86,603	47,84,236
Fencing Wire and materials ... „	7,051	9,378	9,825	19,61,036	24,35,468	25,90,830
Hoops and Strips ... ... „	35,351	33,011	38,583	53,39,377	47,70,943	54,70,662
Nails, Rivets and Washers excluding wire Nails ... ... „	17,322	18,562	18,671	51,95,685	51,90,675	51,64,612

Old for re-manufacture ... . tons.	5,954	2,172	1,901	2,51,351	89,737	83,331
Pipes and fittings, Cast ... ... ,,	9,080	15,672	20,305	22,78,725	32,95,827	22,44,653
Rails, Chairs and Fish Plates including those for railways ... ... ,,	22,637	113,190	48,135	25,52,584	1,25,17,382	61,07,247
Screws—						
Wood Screws ... ... ,,	2,129	1,730	1,093	15,75,184	16,25,558	5,64,881
Metal thread screws ... ... ,,		988	1,389		5,84,194	7,36,695
Sheets and plates—						
Galvanized—						
Corrugated	254,185	301,521	298,127	6,61,67,803	7,32,44,641	6,46,43,701
Plain ... ... ,,	20,634	29,983	28,110	55,33,639	73,49,472	64,76,729
Tinned—						
Tin Plates ... ... ,,	22,188	23,857	26,974	76,44,031	77,85,710	86,54,124
Other Sorts .. .. ,,	56	1,092	203	27,769	3,95,802	63,506
Not galvanized or tinned—						
Sheets up to ⅛" thick ... ... ,,	28,402	33,605	34,746	43,83,142	50,80,995	52,10,593
Plates over ⅛" thick ... ... ,,	31,208	44,206	44,118	37,23,826	54,52,251	51,80,585
Other Sorts ... ... ,,	2,357	1,927	1,137	3,44,460	2,99,339	1,80,636
Sleepers and keys of steel or iron for Railways ... . ,,	38,880	68,449	85,036	44,70,647	91,63,282	80,05,351
Tubes, Pipes and fittings wrought ... ,,	29,942	46,980	35,485	91,06,472	1,30,84,566	91,53,858
Wire Nails ... ... ,,	14,498	13,433	17,911	25,23,132	24,22,947	30,02,389
Wire Rope—						
Galvanized ... ... ,,	1,424	2,085	1,954	9,07,071	13,58,989	10,27,363
Black ... . ,,	1,603	2,155	2,316	10,45,288	13,98,698	13,10,937
Wire other than fencing wire ,,	5,713	8,103	9,982	11,39,853	16,28,014	19,09,792
Other Manufactures of iron or steel ... ,,	29,859	46,995	42,416	88,50,633	1,11,86,876	1,22,03,077
Steel :—						
Angle and Tee... ... . ,,	46,637	65,892	66,773	46,76,993	67,05,682	72,64,046
Spring ... ... ,,	5,672	2,200	589	8,67,260	3,65,520	81,451
Bars other than cast steel ... ... ,,	151,096	181,075	169,846	1,48,53,644	1,83,08,495	1,91,94,981
Cast tool steel ... ... ,,	586	299	415	6,62,150	4,30,788	3,62,121
Carbon steel ... ... ,,	1,449	418	315	6,18,296	1,65,750	1,54,780
Cast Steel Bars ... ... ,,	329	355	469	83,130	2,86,548	4,43,449
Other Cast Steel ... ... ,,	171	547	687	50,419	2,98,208	2,59,543
Ingots, Blooms, Billets and Slabs ... ,,	410	28,369	9,469	52,075	21,49,435	8,22,207

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1926-27.	1927-28.	1928-29.	1926-27.	1927-28.	1928-29.
				Rs.	Rs.	Rs.
Metals and Ores—*contd.*						
Lead :—						
Unwrought Ore ... ... tons.	247	268	205	1,34,635	1,70,732	78,374
„ Pig ... ... cwts	3,180	3,339	2,198	68,914	64,737	35,350
„ Other Sorts ... ... „	1,900	1,872	488	30,737	46,613	8,394
Wrought—Sheets ... ... „	12,595	16,153	14,079	3,31,642	3,61,587	2,59,870
„ Pipes and Tubes... ... „	6,892	8,982	9,249	1,94,738	2,16,639	2,03,480
„ Sheets for Tea chests ... „	14,742	10,589	9,284	4,94,993	3,00,376	2,23,302
„ Other sorts ... ... „	7,567	7,666	9,841	2,53,552	2,15,251	1,99,661
Quicksilver ... ... lbs.	224,565	168,405	262,517	6,19,888	6,08,066	9,83,559
Solder ... ... cwts.	2,791	6,474	5,056	3,18,023	6,89,205	4,44,765
Tin—Unwrought (Blocks, Ingots, Bars and Slabs) ... „	51,431	65,253	49,837	97,07,569	1,21,90,898	78,72,892
„ Wrought ... ... „	315	183	203	72,023	40,269	39,784
Zinc or Spelter—Unwrought ... ... „	36 934	105,822	130,919	8,52,178	20,10,296	22,72,392
„ „ „ Wrought or Manufactured „	139,342	62,607	40,035	37,20,025	16,12,293	9,91,495
Zinc or Spelter—Other Sorts ... „	1,205	146	230	53,581	2,672	4,099
Other sorts of Metals ... ... „	30,935	525,409	20,588	16,43,133	12,22,528	10,98,718
„ „ „ Ores ... ... tons.	19	18	27	1,860	5,926	3,816
Oils :—						
Animal—						
Fish oil ... ... gallons.	91,806	346,857	374,923	1,57,743	5,28,690	5,56,383
Other sorts ... ... „	10,438	10,046	15,821	25,678	20,458	34,069
Essential ... ... „	39,407	40,644	45,609	11,75,403	10,38,605	10,88,985
Mineral—						
Kerosene ... ... „	64,049,892	94,405,595	104,659,805	4,29,69,063	5,39,31,798	5,75,60,432
Fuel Oil ... ... „	90,582,394	106,727,893	103,695,352	1,95,96,171	2,32,85,579	2,06,13,885
Lubricating Oils—						
Batching Oil ... ... „	14,132,866	15,291,120	16,584,664	71,76,263	76,60,729	81,21,940
Other Lubricating Oils. ... ... „	10,588,565	11,003,127	10,738,731	1,47,21,978	1,41,32,494	1,35,93,766

Petroleum dangerous, petrol, Benzine and Benzol ... ... gallons.	3,844	137,899	168,094	13,951	1,96,976	1,55,811
Paint Solutions and Compositions (dangerous) ... ... ,,	937	4,259	22,796	5,824	17,851	1,43,916
Other kinds ... ... ,,	4,208,458	4,863,931	6,035,659	44,36,302	51,85,206	68,40,290
Vegetable—Non-essential—						
Cocoanut ... ... ,,	69,346	1,449,724	2,393,392	1,61,310	35,73,513	55,11,365
Linseed ... ... ,,	231,814	254,109	236,401	10,11,703	9,11,349	8,11,938
Other sorts ... ... ,,	138,838	134,218	103,423	4,27,091	3,84,919	2,89,978
Oil Cakes ... ... tons.	129	... 127	128	7,151	13,058	15,918
Oil Cloth and Floor Cloth ... ... sq. yds.	852,591	1,039,679	1,128,042	9,07,431	9,34,549	10,43,509
Opium ... ... lbs.	8	30	2,305	1,303	2,666	53,387
Packing—Engine and Boiler of all kinds. value.	.....	.....	.....	4,01,848	4,64,459	4,10,488
Paints and Colours—						
Barytes ... ... cwts.	32,328	33,862	32,015	1,17,807	1,36,938	95,591
Blue Paint or Paris Blue ... ... ,,	2,021	2,534	1,398	1,41,426	1,72,064	1,02,837
Enamels, Prepared ... ... ,,	11,353	12,360	10,639	7,80,647	9,20,064	7,87,893
Graphite ... ... ,,	3,879	5,692	12,007	1,23,367	1,29,819	1,73,590
Red Lead ... ... ,,	36,702	40,829	36,701	11,18,990	11,31,584	7,97,769
White Lead ... ... ,,	27,207	37,675	23,256	8,56,129	10,25,056	6,10,751
Zinc White ... ... ,,	53,590	58,287	49,164	18,63,557	19,00,007	14,34,351
Other sorts ... ... ,,	221,676	246,333	276,673	61,38,226	65,67,887	72,42,772
Painters' Materials—						
Turpentine—						
Genuine ... ... ,,	7,270	5,869	6,349	3,88,169	2,68,714	2,04,621
Substitute ... ... ,,	3,999	4,665	2,518	88,615	88,568	56,127
Varnish ... ... ,,	32,911	40,893	34,389	21,39,971	23,10,229	20,33,614
Other sorts ... ...value.	.....	.....	.....	6,65,999	8,27,893	8,79,803
Paper—						
Packing Paper ... ... cwts.	207,525	246,239	228,537	40,03,913	49,18,006	42,22,252
Printing Paper ... ... ,,	605,908	538,620	691,701	1,00,01,678	84,01,500	1,06,24,023
Writing Paper and Envelopes ... ,,	191,045	218,887	219,022	58,59,141	63,19,169	63,64,512
Old Newspapers in Bales and Bags ... ,,	657,440	702,406	749,037	38,28,743	38,05,520	38,97,797
Other kinds of Paper... ... ... ,,	49,055	47,061	74,752	24,40,868	28,89,788	30,18,967
Paper Manufactures ... ... ,,	25,159	18,176	23,737	16,19,289	12,18,127	12,59,808

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1926-27.	1927-28.	1928-29.	1926-27.	1927-28.	1928-29.
				Rs.	Rs.	Rs.
Pasteboard, Mill-board and Cardboard of all kinds–						
Straw Boards ... ... cwts.	187,834	237,389	204,712	12,62,811	14,84,831	13,00,673
Other kinds ... ... „	72,372	69,424	110,686	12,89,877	12,38,427	18,78,142
Manufactures of Pasteboard, Mill-board and Cardboard of all kinds. „	12,606	10,810	10,383	5,13,912	3,87,020	4,28,831
Paper Making Materials—						
Pulp of wood ... ... „	307,172	399,221	445,558	34,39,534	40,23,488	41,42,853
Rags and other Materials ... ... „	433	129	437	9,917	4,461	8,090
Paraffin Wax ... ... tons.	963	540	971	2,88,230	1,58,637	3,13,175
Perfumery (not being perfumed Spirits) value.	.....	.....	.....	4,83,461	6,40,145	4,70,296
Pitch and Tar :—						
Coal Tar and Pitch ... ... cwts.	41,749	85,203	53,932	2,29,784	5,43,903	2,92,367
Stockholm Tar and Pitch ... ... „	5,575	5,386	3,910	77,257	64,322	50,205
Plants, living ... ... value.	.....	.....	.....	1,62,528	1,75,587	1,58,337
Polishes and compositions for application to :—						
Leather ... ... „	.....	.....	.....	13,50,264	14,78,693	16,69,925
Metal ... ... „	.....	.....	.....	4,58,595	5,26,517	4,95,640
Wood ... ... „	.....	.....	.....	99,583	85,062	77,965
Other Sorts ... ... „	.....	.....	.....	1,70,013	2,95,124	2,26,981
Precious Stones and Pearls, unset—						
Diamonds ... ... „	.....	.....	.....	58,10,918	70,67,475	87,91,721
Other precious stones ... ... „	.....	.....	.....	14,08,972	22,85,647	3,21,694
Pearls ... ... „	.....	.....	.....	34,79,627	40,91,731	25,69,820
Printing and Lithographing Machinery and Materials excluding Paper :—						
Printing and Lithographing Presses „	.....	.....	.....	15,14,856	18,43,828	24,08,934

Printing Type .. .. cwts.	1,907	1,399	2,022	3,10,292	2,34,057	3,77,290
Printers' and Lithographers' Ink . value.	.....	.....	.....	7,51,281	9,26,530	8,53,261
Other Materials ... ... ,,	.....	.....	.....	4,11,288	8,74,490	7,63,217
Prints, Engravings and Pictures ... ,,	.....	.....	.....	3,69,314	3,81,128	4,62,026
Provisions and Oilmanstores—						
Bacon and Hams ... ... cwts.	15,195	15,169	15,409	19,16,676	17,48,390	16,53,824
Biscuits and Cakes .. ... ,,	51,341	60,338	70,047	49,15,618	56,64,078	56,33,525
Butter including canned ... ... ,,	1,091	1,490	1,335	2,25,247	2,78,253	2,51,959
Canned and Bottled Provisions:—						
Canned or Bottled Fruits ... ,,	20,443	25,383	26,480	9,65,311	12,50,624	11,50,104
Do. or Tinned Fish ... ,,	89,273	93,264	63,699	35,59,621	34,04,242	23,42,616
Vegetable Products ... ... ,,	.....	¶ 444,431	458,184	.....	¶ 1,92,12,503	1,77,27,352
Other Sorts ... ... ,,	* 427,360	104,009	114,890	* 2,08,72,409	62,61,294	66,24,705
Cheese ... ... ,,	11,258	11,507	11,121	11,81,041	11,56,519	11,74,735
Cocoa and Chocolate ... ... ,,	4,936	4,038	6,298	5,04,293	4,01,467	5,66,187
Confectionery ... ... ,,	30,380	29,031	28,742	27,15,090	27,56,861	26,76,484
Farinaceous and Patent Food—						
Farinaceous Foods in bulk ... ... ,,	379,251	352,000	365,245	50,88,796	49,23,834	44,83,644
Milk Foods for Infants and Invalids wholly or mainly milk ... ... ,,	13,693	15,456	17,752	28,80,937	30,37,135	32,59,376
Other Sorts ... ... ,,	57,901	50,417	51,429	21,65,871	23,34,156	26,37,032
Ghi ... ... ,,	3,874	4,337	337	2,86,015	2,92,838	25,212
Isinglass ... ... ,,	759	1,083	326	1,60,840	2,33,414	77,328
Jams and Jellies ... ... ,,	14,756	15,525	15,063	7,74,667	7,97,369	7,71,087
Lard ... ... ,,	1,716	2,451	1,561	86,734	1,15,336	73,323
Milk Condensed & Preserved including milk cream ... ... ,,	182,845	224,036	245,153	75,75,185	83,00,300	89,02,713
Pickles, Chutnees, Sauces and Condiments ... ... ,,	6,130	5,935	6,885	4,78,391	4,99,755	5,52,284
Vinegar excluding Bottled Vinegar ... gals.	21,214	17,058	25,395	34,081	26,916	36,135
Other Sorts ... ... cwts.	39,982	38,641	40,617	13,77,978	13,64,857	14,94,892

¶ Separately recorded from 1st April 1927.

* Includes Vegetable Products.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1926-27.	1927-28.	1928-29.	1926-27.	1927-28.	1928-29.
				lks.	Rs.	Rs.
Rubber—Raw ... ... lbs.	31,660	70,395	34,547	41,730	86,305	26,884
„ Manufactures—						
Pneumatic Motor Covers ... ... No.	310,551	418,808	462,737	1,18,07,400	1,69,27,990	1,82,64,117
„ „ Tubes ... ... „	347,302	446,873	460,519	23,50,143	32,09,719	33,60,851
„ „ Cycle Covers ... „	11,179	12,555	16,236	1,80,923	1,72,626	1 65,736
„ „ Cycle Tubes ... „	14,924	26,989	22,307	57,154	93,063	55,193
„ Cycle Covers ... ... „	600,713	640,365	786,481	14,13,073	12,36,617	15,98,447
„ „ Tubes ... ... „	751,919	826,379	1,145,803	9,41,024	9,71,409	12,98,328
Solid Rubber Tyres for Motor Vehicles „	9,520	11,786	8,072	11,75,641	14,70,300	10,04,736
Other Sorts ... ... value	.....	.....	.....	31.28,436	9,98,572	28,38,887
Salt ... ... tons.	541,770	596,259	614,707	1,26,19,874	1,74,84,284	1,46,82,128
Seeds :—						
Oil Seeds, Essential... ... ... „	1,493	2,306	3,831	4,47,800	9,80,042	11,86,124
Oil Seeds, Non-Essential :—						
Copra or Cocoanut Kernel ... tons.	163	1,437	1,560	75,154	5,44,676	5,29,261
Sesamum ... ... „	528	55	25	1,50,521	14,851	6,166
Other sorts ... ... „	267	259	515	1,03,690	88,026	1,40,932
Other than Oil Seeds... ... ... „	202	242	467	1,75,146	2,35,434	3,55,801
Shells and Cowries ... ... cwts.	49,267	49,525	49,375	3,88,173	3,17,325	3,19,251
Smoker's Requisites (excluding Tobacco) ... ... value.	.....	.....	.....	7,49,644	8,98,702	6,77,401

Soap:—						
Household and Laundry ... ... cwts.	340,308	354,686	342,343	99,58,314	1,09,36,346	1,02,05,035
Toilet ... ... „	43,032	43,800	47,701	46,63,296	46,79,061	49,83,303
Other Sorts ... ... „	19,135	13,943	15,841	6,19,668	5,21,841	6,21,687
Specimens illustrative of Natural Science ... ... value	.....	... ..	... ..	35,267	27,724	54,741
Spices:—						
Betelnuts ... ... cwts.	1,184,917	964,876	1,301,963	2,50,13,457	1,92,54,625	2,23,02,508
Cassia ... ... „	79,301	49,920	69,886	16,87,169	9,72,297	12,76,409
Cloves ... . „	71,548	82,841	68,624	34,27,267	38,99,763	31,79,282
Ginger ... ... „	1,922	1,441	6,483	74,555	54,679	2,05,440
Nutmegs ... ... „	8,867	8,471	8,980	6,83,098	6,61,328	6,26,667
Pepper ... ... „	39,517	6,016	13,607	15,73,703	5,05,792	11,60,526
Other sorts ... ... „	4,787	5,166	5,764	4,56,243	4,36,657	4,01,623
Starch and Farina ... ... „	170,163	328,490	259,532	19,16,271	35,09,784	27,31,592
Stationery excldg. Paper—						
Pencils excluding Slate Pencils ... doz.	2,275,026	3,372,142	4,567,120	5,96,658	7,91,908	10,38,237
Other sorts ... ... value.	.....	.....	.....	75,99,623	83,74,597	91,21,246
Sticks and Whips ... ... „	.....	... ..	.....	2,13,077	1,92,073	2,03,628
Stone and Marble ... ... tons.	7,203	5,626	4,179	6,52,056	5,62,404	5,04,058
Articles of Stone and Marble ... ... „	1,240	795	593	2,33,066	1,96,121	1,48,338
Sugar:—						
Sugar, 16 Dutch Standard and above tons.	647,635	701,137	860,098	14,41,07,493	13,66,41,199	15,68,61,120
„ Beet ... ... „	175,827	18,026	8,404	3,87,01,789	37,15,071	16,27,517
„ 15 Dutch Standard and below „	3,418	6,628	298	8,39,845	16,63,579	74,790
Molasses ... ... „	95,982	97,111	68,576	52,57,230	40,35,314	23,31,556
Tallow and Stearine—Grease (excluding Mineral Grease) cwts.	9,739	8,309	6,297	1,99,048	1,77,785	1,17,287
„ „ „ — Other Sorts ... „	133,203	85,205	76,413	29,65,259	21,47,617	23,45,817
Tea—Black ... ... lbs.	3,209,333	4,779,990	7,041,539	25,69,054	40,11,179	51,56,816
„ Green... ... ... „	4,424,518	3,213,943	2,464,409	41,02,662	28,89,085	22,05,469
Tea Chests, entire or in sections ... value.	.....	.....	.....	62,84,949	71,79,739	67,47,288
Telegraph materials for construction and accessories other than electrical „	.....	.....	.....	2,00,348	34,963	26,094
Telephone materials for construction and accessories other than electrical ... „	.....	.....	.. ...	2,18,539	2,45,970	2,22,632

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1926-27.	1927-28.	1928-29.	1926-27.	1927-28.	1928-29.
				Rs.	Rs.	Rs.
Textiles—						
Cotton—Raw ... ... tons.	45,676	66,062	28,882	5,03,32,950	6,74,36,841	3,96,42,720
,, Waste ... ... ,,	345	355	1,643	5,754	11,578	36,417
,, Twist and yarn ... ... lbs.	49,424,558	52,344,534	43,766,366	6,62,43,576	6,78,99,051	6,83,78,962
Cotton Manufactures—						
Blankets ... ... lbs.	5,709,195	5,220,166	3,329,539	43,12,942	36,57,026	23,90,497
Canvas ... ... yards.	1,018,322	977,258	1,385,450	7,27,808	6,31,510	9,29,058
Handkerchiefs ... ... No.	7,388,559	8,006,369	7,114,183	11,86,692	11,53,690	10,92,267
Shawls ... ... ,,	448,696	304,078	241,732	7,14,740	5,30,837	4,84,483
Hosiery—						
Stockings and Socks ... ... pairs.	1,077,100	1,055,253	1,103,567	24,02,408	24,18,964	20,28,223
Underwear ... ...dozens	2,583,355	2,402,617	2,941,350	1,17,68,849	1,08,02,009	1,19,60,270
Other sorts ... ...value.	.....	.....	.....	5,40,626	5,42,506	5,15,119
Lace and Patent net ... ... yards	1,435,310	2,162,726	1,957,378	9,18,260	11,62,562	11,35,309
Piece-Goods—						
Grey (Unbleached) ... ... ,,	748,410,976	875,537,917	838,643,367	19,61,70,247	21,24,81,662	20,19,16,129
White (Bleached) ... ... ,,	570,951,537	556,462,292	554,077,946	17,52,81,622	15,41,69,226	15,33,51,166
Coloured, printed or dyed... ... ,,	447,442,327	504,841,332	506,935,513	17,22,24,521	17,52,41,365	17,34,82,133
Fents of all descriptions ... ... ,,	21,139,628	36,538,348	37,103,686	64,74,559	94,31,418	93,89,360
Thread Sewing ... ... lbs.	2,057,371	2,366,699	2,094,467	73,86,376	77,48,188	71,01,499
Rope ... ... ,,	870,742	841,480	831,677	10,63,421	10,26,266	10,25,324
Towels in the piece ... ...yards.	20,078	11,878	2,530	10,019	16,924	1,710
Other sorts ... ... lbs.	1,716,616	1,651,818	1,579,187	3,047,257	26,54,346	27,55,241
Flax—Raw ... ... ,,	645	418	4,501	2,868	495	6,449

Manufactures—						
Twist and yarn ... ... lbs.	12,227	16,162	23,753	12,884	10,407	23,651
Canvas ... ... yards.	1,451,833	1,695,524	1,547,171	17,56,265	21,51,791	18,38,167
Piece-Goods ... ... ,,	575,492	547,756	818,910	3,82,988	3,62,543	4,56,512
Thread Sewing ... ... lbs.	84,876	100:630	110,056	1 79,83[illegible]	2,21,401	2,38,206
Other sorts ... ... ,,	457,761	559,350	551 886	8,14,638	9,62,676	9,81,773
Haberdashery and Millinery—						
Lace and Embroidery ... ... value.	.....	... ..	.....	42,20,046	41,18,498	43,38,810
Towels not in the piece ... ... No.	2,083,800	3,698,689	3,035,720	7,80,37[illegible]	14,30,232	10,04,248
Other sorts ... ... value.	.....	.....	.....	63,49,939	71,06,677	80,64,285
Hemp—Raw ... ... cwts.	30,170	35,651	32,484	9,44,600	9,74,975	8,06,014
,, Manufactures ... ... value.	.....	.....	.....	3,81,432	2,58,323	1,80,451
Jute—Raw ... ... tons.	12	27	11	5,534	3,352	4,672
,, Manufactures including twist and yarn ... ... value.	... ..	.....	... ..	40,31,388	24,08,076	26,53,079
Silk—Raw ... ... lbs.	1,783,260	2,356,225	2,131,020	1,13,70,935	1,45,32,411	1,23,57,035
,, Waste ... ... ,,	59,718	6,725	1,655	90,290	8,076	2,129
Silk Yarn, Noils and Warps ... ... ,,	1,216,899	1,358,170	2,046,760	63,13,976	59,45,250	85,61,160
Silk Manufactures—						
Goods of silk mixed with other materials ... ... yards.	2,136,251	2,449,270	2,864,778	30,89,759	35,21,190	40,22,670
Piece-Goods ... ... ,,	18,912,091	21,291,416	21,872,848	2,42,96,991	2,58,06,783	2,44,31,905
Thread for sewing ... ... lbs	19,386	20,468	12,122	2,45,703	2,21,325	1,75,880
Other sorts ... ... ,,	77,502	62,045	45,183	5,63,155	5,43,301	5,15,858
Wool—						
Raw ... ... ,,	4,956,219	5,781,996	6,017,802	31,98,070	44,94,814	49,52,846
Yarn and Knitting Wool ... ... ,,	1,040,014	1,229,221	1,080,375	28,24,115	33,96,445	31,31,988
Manufactures :—						
Blankets and Rugs other than Floor Rugs ... ... ,,	1,421,103	1,587,625	5,470,866	10,93,448	15,84,242	63,77,506
Braids ... ... ,,	11,009	23,365	13,609	40,749	61,753	45,077
Carpets and floor Rugs ... ... ,,	1,894,455	3,120,700	348,300	38,62,433	50,67,318	9,52,183
Hosiery ... ... ,,	359,734	431,259	420,107	18,47,398	20,51,290	20,05,958
Piece-Goods ... ... yards	15,425,021	18,776,855	15,985,446	2,77,44,406	3,28,48,065	2,84,03,026

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—*(concluded)*.

ARTICLES.	Quantities.			Value		
	1926-27.	1927-28.	1928-29.	1926-27.	1927-28.	1928-29.
				Rs.	Rs.	Rs.
Wool—*contd.*						
Manufactures—*contd.*						
Shawls ... ... No.	979,491	1,088,939	936,597	36,98,121	39,29,145	37,85,545
Other sorts ... ... lbs.	225,768	158,371	185,771	3,27,462	2,48,714	2,42,437
Artificial Silk:—						
Artificial Silk Yarn ... ... ,,	5,776,097	7,509,569	7,668,068	1,02,64,044	1,49,20,738	1,35,30,385
Piece-Goods of Cotton and Artificial Silk ... ...yards.	41,978,274	53,140,791	49,801,046	3,08,74,367	3,86,42,906	3,30,42,839
Others sorts ... ... value.	.....	.....	.....	10,34,631	13,18,907	11,34,658
Tobacco—						
Unmanufactured ... ... lbs.	5,703,449	3,984,951	6,760,716	41,48,045	32,01,053	57,42,364
Manufactured—Cigars ... ... ,,	33,009	35,973	34,490	1,66,769	2,00,864	1,74,218
,, Cigarettes ... ... ,,	4,174,711	5,595,966	4,952,083	1,94,61,148	2,09,96,319	2,00,90,260
,, Tobacco for Pipes and Cigarettes... ... ,,	256,570	254,257	217,694	16,57,597	15,16,088	13,15,435
,, Other sorts ... ... ,,	37,423	56,898	29,589	1,97,110	2,18,025	1,37,251
Toilet Requisites ... ...value	.....	.....	.....	57,02,163	62,34,809	64,60,622
Toys and Requisites for Games and Sports ,,	.....	.....	.....	62,11,178	63,81,947	66,69,078
Umbrellas ... ... No.	269,565	294,036	315,201	7,64,157	7,06,689	7,65,228
Umbrella fittings ... ...value	.....	.....	.....	44,93,012	55,31,160	49,54,013
Vehicles excluding Locomotives, etc., for Railways:—						
Carriages and Carts not mechanically propelled including Railway carriages, trucks, etc. ... ... No.	5,437	4,649	5,061	9,14,419	7,67,413	7,37,753
Parts of Carriages and Carts excluding Rubber Tyres ... ... value.	.....	.....	.....	7,80,239	6,63,842	6,65,232
Perambulators and children's go-carts No.	7,662	7,583	9,849	2,45,075	2,27,146	2,82,973

Parts of Perambulators and Children's go-carts ... ... value.	.....	.....	... ..	9,114	5,900	5,637
Cycles other than Motor Cycles imported entire or section... ... No.	115,528	138,783	163,432	60,42,170	62,55,617	68,58,661
Parts of Cycles and accessories excluding Rubber Tyres ... ... value.	.....	.. ...	.....	46,65,175	55,05,935	60,76,328
Aircraft ... ... No.	2	3	13	8,330	28,942	1,25,431
„ parts of ... ... value.	.....	.....	.....	14,926	46,309	1,23,183
Carriages and parts for Railways ... „	.....	... ..	.....	80,98,080	1,74,52,642	1,01,90,287
Wagons and Parts for Railways ... „	... ..	.....	.....	70,25,993	65,85,743	57,82,273
Motor cars including Taxi Cabs. ... No.	13,197	15,122	19,567	2,94,17,618	3,53,91,906	4,21,46,946
„ cycles including Scooters „	1,803	2,146	1,802	10,46,883	11,96,224	10,16,482
„ omnibuses, vans and lorries „	6,343	8,682	12,790	1,19,98,156	1,49,49,271	2,16,56,149
Parts of mechanically propelled Vehicles and accessories other than of Aircraft excluding Rubber Tyres „	... ..	.....	.....	84,53,602	1,01,39,536	1,23,72,077
Ships, parts of... ... ... „	.....	.....	... ..	3,97,441	17,68,607	20,20,451
Wax of all kinds other than paraffin wax.cwts.	5,577	4,945	5,087	1,88,704	1,75,961	1,61,422
Wood and Timber—						
Deal and Pinewood ... ... Cubic tons.	14,206	14,279	9,246	15,11,386	14,49,566	8,62,924
Jarrah wood ... ... „	1,199	1,502	2,878	1,42,538	1,68,581	2,86,494
Teak wood ... ... „	7,344	10,470	11,769	11,56,737	16,12,440	17,96,108
Wood—Firewood ... ... tons.	613	697	715	9,964	10,566	10,830
Sandalwood ... ... „	438	481	553	2,35,722	2,40,219	2,42,465
Sleepers of Wood for Railways ... value.	.....	.....	.....	36,23,580	12,81,227	1,01,713
Other kinds of Wood and Timber ... „	.....	.....	.. ...	28,34,615	29,92,803	26,74,598
Manufactures of Wood other than Furniture and Cabinetware ... ... „	.....	.....	.....	15,08,358	16,73,253	23,70,615
¶Postal Articles not specified ... ... „	.....	.....	.....	3,72,04,496	4,02,04,171	4,04,03,300
All other Articles of Merchandise ... „	.....	.....	.....	61,73,438	71,14,167	51,73,299
Total Value Rs.	.....	.....	.....	2,31,22,08,176	2,49,83,64,366	2,53,30,59,741

¶ Excludes Imports by post of Jewellery, Precious Stones, Gold and Silver Thread, Cigarettes and Cinematograph Films which are included under their appropriate heads.

FOREIGN TRADE OF BRITISH INDIA—EXPORTS.

Quantities and Value of the Principal Articles exported in the years ending 31st March 1927, 1928 and 1929.

ARTICLES.	Quantities.			Value.		
	1926-27.	1927-28.	1928-29.	1926-27.	1927-28.	1928-29.
				Rs.	Rs.	Rs.
INDIAN PRODUCE AND MANUFACTURES.						
Animals, Living ... ... No.	395,529	570,530	541,988	38,32,295	46,86,560	39,95,019
Apparel excluding Hosiery, Boots and Shoes ... ...value	.....	.....	.....	22,30,479	23,82,254	17,62,368
Arms, Ammunition and Military Stores ,,	.....	.....	.....	1,165	1,215	865
Art, works of ... ... ,,	.....	.....	.....	2,10,338	3,37,602	2,10,638
Books, Printed and Printed Matter including Maps and charts ... ... cwts.	7,654	9,092	10,221	8,68,784	10,18,943	9,96,242
Boots and Shoes ... ... pairs.	178,190	252,175	284,913	3,28,300	4,89,287	7,84,274
Bristles ... ... cwts.	3,344	4,170	4,097	13,56,117	16,17,657	15,03,814
Building and Engineering Materials other than of Iron Steel or wood—						
Chalk and Lime ... ... ,,	47,238	29,152	14,419	62,817	41,417	22,553
Bricks ... ... No.	151,610	395,354	119,177	18,655	30,596	13,116
Tiles ... ... ,,	8,730,415	7,775,752	12,304,825	4,53,436	4,22,753	6,61,159
Other kinds ... ... cwts.	1,90,593	198,093	168,912	10,81,765	9,69,419	8,18,464
Candles of all kinds ... ... lbs.	2,996,667	4,397,533	3,307,292	8,81,451	12,54,910	9,33,165
Canes and Rattans ... ...cwts.	409	1,059	296	19,839	7,223	11,247
Casein ... ... ,,	12,108	10,641	13,360	4,63,527	4,80,245	4,90,857
Chemicals and Chemical Preparations:—						
Potassium Compounds—Saltpetre... ,,	98,309	99,063	91,972	12,11,696	12,13,120	9,90,303
Soda Compounds-Borax ... ... ,,	1,782	1,256	1,520	44,205	35,354	32,683
Other sorts of Chemicals ... ... value	.....	.....	.....	4,31,190	5,25,722	6,40,479

Coal and Coke—						
Coal ... ... tons.	643,322	631,471	638,777	80,91,664	75,77,299	71,32,028
Coke ... ... ,,	1,698	3,036	2,489	41,605	65,451	50,685
Coffee ... ... cwts.	149,775	276,668	197,629	1,32,63,158	2,31,91,649	1,69,24,748
Coir, unmanufactured ... ... tons.	260	228	343	78,036	73,648	1,05,759
,, manufactured ... ... ,,	27,869	33,359	31,997	99,07,328	1,13,01,153	1,05,20,871
Cordage and Rope of Vegetable Fibre ... cwts.	64,198	70,098	65,073	18,41,478	18,51,512	16,01,878
Drugs and Medicines—						
Cinchona Bark ... ... lbs.	80,691	173,529	138,104	43,460	90,602	90,874
Nuxvomica ... ... cwts.	54,347	50,702	43,212	3,48,653	3,27,858	3,03,208
Senna ... ... ,,	49,117	52,814	46,995	8,98,547	9,48,812	8,60,764
Other sorts ... ... value	... ...	.....	.....	24,19,560	20,86,695	29,06,142
Dyeing and Tanning Substances :—						
Barks for Tanning ... ... cwts.	10,101	5,949	1,582	1,09,831	26,283	9,343
Cutch and Gambier ... ... ,,	40,074	46,027	47,055	8,64,959	8,50,308	9,28,048
Indigo ... ... ,,	1,588	1,865	889	4,23,974	5,12,839	2,32,680
Myrabollams ... ... ,,	1,377,633	1,937,487	1,230,688	81,54,302	1,22,03,697	80,44,314
Myrabollam Extracts ... ... ,,	38,156	59,594	49,258	4,83,347	8,23,567	7,44,068
Safflower .. .. ,,	4,566	1,898	1,516	1,46,363	47,293	35,0 9
Turmeric ... ... ,,	69,544	60,546	64,543	12,95,615	11,64,681	14,20,439
Other sorts including Lac Dye ... ,,	17,231	40,105	23,904	2,93,925	4,41,451	3 90,949
Earthenware and Porcelain including pipes of Earthenware ... . value.	.....	.....	.....	80,015	92,196	71,054
Feathers ... ... lbs.	33,032	49,191	74,412	7,865	11,910	13,410
Fibre for Brushes and Brooms ... ... tons.	6,453	7,839	6,169	25,34,307	29,62,653	25,91,990
Fish—						
Fish—dry unsalted ... ... cwts.	86,087	74,913	92,586	17,64,285	15,97,671	19,41,730
,, dry salted ... ... ,,	161,594	233,928	205,234	40,57,679	56,08,514	45,21,445
,, Fishmaws and Sharkfins ... ,,	10,714	10,404	10,831	16,59,034	14,48,132	13,12,792
,, Wet Salted ... ... ,,	6,737	14,214	8,358	56,980	59,101	48,115
Fodder, Bran and Pollards excluding oil cake—						
Rice Bran ... . tons.	223,881	239,351	246,586	95,54,691	1,12,05,629	1,33,75,631
Bran and Pollards, other sorts ... ,,	8,758	31,524	10,549	8,41,667	20,65,037	10,07,163
Other sorts of Fodder ... ... ,,	4,818	6,997	2,505	2,28,305	4,03,597	1,10,418

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1926-27.	1927-28.	1928-29.	1926-27.	1927-28.	1928-29.
				Rs.	Rs.	Rs.
Fruits and Vegetables—						
Fresh Fruits—						
Cocoanuts ... ... No.	148,771	159,898	150,189	13,626	13,963	12,344
Other sorts ... ... value.	.....	.....	.....	1,67,347	3,35,448	2,05,652
Fresh Vegetables—						
Onions ... ... cwts.	776,222	972,800	973,132	46,12,151	41,37,904	43,75,034
Other sorts ... ... value.	.....	.....	.....	9,58,888	10,53,712	7,52,592
Dry Fruits and Vegetables, all sorts ... tons.	10,750	14,765	13,149	32,37,145	50,01,069	42,69,609
Furniture and Cabinetware ... ... value	.....	.....	.....	4,47,266	4,36,738	2,89,297
Glass and Glassware ... ... ,,	.....	.....	.....	1,32,858	1,67,206	1,34,713
Grain, pulse and flour:—						
Barley ... ... tons.	1,631	71,628	137,847	2,65,141	85,35,562	1,64,82,061
Joowar and Bajree ... ... ,,	15,350	21,115	42,466	20,50,511	34,86,435	66,93,453
Maize ... ... ,,	50	9,496	17,340	8,054	10,44,907	18,81,306
Oats ... ... ,,	714	645	748	1,36,957	1,24,329	1,22,817
Rice in the husk (Paddy) ... ... ,,	23,761	34,393	51,470	23,75,508	35,09,210	46,88,232
,, not in the husk ... ... ,,	2,034,545	2,151,651	1,765,852	33,95,91,679	33,62,25,166	2,59,90,006
,, Flour and Ground Rice ... ,,	90	716	532	18,803	1,37,805	96,496
Wheat ... ... ,,	175,949	399,733	114,707	2,71,07,422	4,40,57,408	1,69,23,702
Wheat Flour ... ... ,,	58,940	60,421	54,183	1,32,37,521	1,29,34,388	1,16,35,074

Pulse—Beans ... ... tons	29,923	41,977	35,544	27,68,485	38,85,752	44,72,124
,, Gram ... ... ,,	13,993	17,567	13,969	24,28,460	27,56,614	23,93,688
,, Lentils ... ... ,,	15,443	16,538	14,101	28,93,259	28,77,444	27,78,782
,, Other sorts ... ... ,,	58,981	57,252	49,966	94,33,419	92,28,042	85,01,495
Other sorts of Grain, Pulse and Flour ... ,,	832	936	2,106	1,74,377	2,01 996	3,76,227
Gums and Resins—						
Arabic ... ... cwts.	8,202	9,615	5,612	2,17,563	2,81,414	1,94,517
Rosin ... ... ,,	20,909	20,861	29,018	3,41,700	3,16,203	4,18,589
Other Sorts ... ... ,,	21,864	36,160	39,549	8,67,957	14,06,59	15,68,487
Hardware and Cutlery including plated-ware ... ... value.	.....	.....	.....	8,69,544	8,29,849	8,02,073
Hides and Skins—						
Hides (raw) ... ... tons.	27,304	40,664	37,347	2,57,80,380	3,86,89,130	4,05,42,783
Skins (raw) ... ... ,,	19,680	19,427	22,891	4,56,01,852	4,89,35,358	5,41,41,572
Cuttings of Hides and Skins (raw) ... ,,	3,043	4,290	5,906	4,14,312	6,69,930	9,13,309
Hides (tanned or dressed) ... ... ,,	11,334	15,760	16,397	2,77,82,542	4,11,76,849	4,39,98,873
Skins (tanned or dressed) ... ... ,,	7,044	7,496	7,105	4,59,86,294	4,95,49,973	4,90,95,620
Horn Tips and pieces of Horn ... ... cwts.	38,175	43,110	37,146	7,91,480	9,17,604	7,95,958
Instruments, apparatus and appliances and parts thereof—						
Musical ... ... value.	.....	.....	.....	13,62 524	14,15,375	7,16,693
Other kinds ... ... ,,	.....	.....	.....	38,703	99,084	1,70,511
Ivory, Unmanufactured ... ... lbs.	804	509	676	3,392	3,714	3,695
,, Manufactured ... ... value.	.....	.....	.....	2,119	1,992	9,874
Jadestone ... ... cwts.	2,139	1,961	2,688	4,70,225	3,02,440	5,82,471
Jewellery ... ... value.	.....	.....	.....	44,050	28,853	14,063
Plate of Gold and Silver ... ... ,,	.....	.....	.....	88,574	61,820	45,791
Kapok ... ... cwts.	54,999	53,135	38,448	33,87,825	29,19,984	16,98,330
Lac—Button ... ... ,,	20,626	18,042	24,714	21,77,139	28,39,245	34,40,808
,, Seed ... ... ,,	89,389	51,694	92,420	72,36,398	67,70,152	1,00,51,046
,, Shell ... ... ,,	424,936	404,367	530,746	4,32,44,631	5,68,57 430	6,81,61,168
,, Stick ... ... ,,	7,220	9,130	26,514	4,71,369	7,75,619	20,44,508
,, Other sorts ... ... ,,	49,859	57,351	69,009	15,94,051	26,43,410	27,28,564
Lacqueredware of (Indian Manufacture), value.	.....	.....	.....	36,434	32,292	45,844
Leather—Unwrought ... ... cwts.	4,543	3,914	4,638	10,55,882	9,79,155	11,15,026

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1926-27.	1927-28.	1928-29.	1926-27.	1927-28.	1928-29.
Leather—						
Manufactures :—				Rs.	Rs.	Rs.
Leather Belting ... ... cwts.	40	5	14	14,625	830	1,250
Bags, Trunks and Travelling Requisites ... ...value.	.....	.....	.....	49,824	48,221	60,116
Other sorts ... ... ,,	.....	.....	.....	1,12,987	1,80,672	1,80,838
Liquors ... ... gals.	431	1,410	412	4,104	3,335	1,077
Machinery and Millwork of all kinds ...value	.....	.....	.....	95,347	61,980	66,101
Manures—Bones ... ... tons.	100,005	98,196	94,747	97,75,913	97,64,108	94,91,685
,, Fish Manure and Guano ... ,,	7,404	10,676	8,749	9,21,060	13,07,300	10,49,162
,, Horn Meal ... . ,,	1,342	1,706	4,350	2,14,513	2,77,307	5,97,561
,, Sulphate of Ammonia ... .. ,,	4,304	3,756	10	7,10,661	6,39,109	2,050
,, Other kinds ... ... ,,	5,475	5,978	10,111	9,17,609	8,13,221	10,75,529
Mats and Mattings ... .. sq. yds.	511,228	332,417	331,335	48,771	49,041	47,290
Metals and Ores :—						
Brass, Bronze and Similar Alloys, unwrought .. cwts.	400	2	4,462	2,100	1,023	1,07,253
Do. (wrought) ... ... ,,	9,514	11,689	11,619	14,12,486	15,68,306	14,14,832
Chromite (chrome Iron Ore) ... ... tons.	21,404	25,767	29,903	6,87,041	8,21,948	9,50,467
Copper Ore ... . ,,	14	10	2	3,250	3,016	350
Copper other sorts ... ... cwts.	223,833	253,775	206,843	52,82,235	56,31,618	43,34,171
Ferro Manganese ... ... tons.	6,727	4,000	3,106	5,23,072	1,98,000	1,30,345
Iron and steel Ore ... ... ,,	.....	.....	.....	2	25	.....
Iron or Steel—Pig ... ... ,,	309,505	393,449	448,496	1,39,63,283	1,78,75,134	2,11,49,275
,, ,, manufactures, other sorts ,,	43,700	59,702	78,795	20,67,367	22,12,473	23,53,611
Lead—Pig .. .. cwts.	816,210	1,250,586	1,443,754	1 94,31,702	2,14,64,454	2,15,37,377
,, Other sorts ... ... ,,	155,168	149,448	74,721	12,40,795	12,26,790	10,43,316
Manganese Ore ... ... tons.	536,214	703,949	680,938	1,49,14,193	1,95,43,873	1,96,80,095
Ferruginous Manganese Ore ... ... ,,	8,600	12,350	13,760	51,600	2,74,500	1,29,600
Tin Wrought and Unwrought ... ... cwts.	16,510	24,324	15,626	2,01,255	2,88,645	1,42,622
,, Ore ... ... tons	1,795	2,361	2,624	42,40,237	54,29,502	53,71,338

Wolfram Ore	tons.	1,574	3,009	876	24,40,690	41 99,997	5,78,529
Zinc or Spelter	cwts.	898,481	1,440,510	1,535,568	45,99,288	72,03,647	77,33,969
Metals, all other sorts	,,	13,782	75,851	93,024	5,95,307	11.82,142	13,22,610
Ores, other sorts of	tons.	13,925	12,976	11,348	3,29,774	2,73,126	10,73,719
Mica—In Blocks	cwts.	15,281	13,477	12,580	31,54,448	32,53,695	30,80,954
Mica—In Splittings	,,	68,023	69,034	83,711	73,86,229	60,30,034	59,65,631
Monazite	tons.	400	429	100	71,050	66,370	30,000
Oils—							
Animal	gals.	10,883	6,974	3,705	70,879	11,295	8,906
Essential—Sandalwood oil	,,	15,938	15,616	18,670	23,60,405	22,26,330	28,86,091
Essential—Lemon-glass-oil	,,	67,565	76,163	97,549	11,82,507	13,33,399	16,26,364
Essential—Other sorts	,,	11,372	13,564	10,888	4,29,742	4,46,880	4,39,324
Mineral—Petroleum dangerous including Petrol, Benzine and Benzol	,,	2,219,440	2,900	126	24,27,232	3,505	222
Mineral—Other sorts	,,	131,421	150,309	139,392	1,29,362	1,39,784	1,57,061
Vegetable—Non-essential—							
Castor	,,	647,114	474,451	538,652	13,97,680	10,12,585	12,14,520
Cocoanut	,,	193,562	78,657	88,259	4,70,957	2,09,916	2,21,191
Linseed	,,	41,266	73,297	47,077	1,12,171	1,83,332	1,18,117
Mustard or Rapeseed	,,	286,436	326,252	269,647	8,00,515	8,93,724	6,82,985
Sesamum	,,	61,971	98,596	179,474	1,59,960	2,88,894	5,26,662
Groundnut	,,	41,263	96,496	440,337	1,11,046	2,52,978	9,17,620
Other sorts	,,	35,665	45,647	22,995	72,838	95,511	64,308
Oil Cakes :—							
Castor Cake	tons.	153	54	1,212	13,918	3,974	1,39,186
Cocoanut Cake (Purnac)	,,	2,857	2,246	4,695	2,58,405	2,42,254	6,03,279
Cotton Cake	,,	5,781	4,758	4,129	5,59,751	4,50,124	4,17,064
Groundnut Cake	,,	126,695	147,471	163,162	1,21,62,102	1,66,89,021	1,87,38,589
Linseed Cake	,,	41,513	68,351	86,637	54,57,163	81,36,095	1,10,12,275
Rapeseed and Sesamum Cake	,,	53,644	48,388	59,340	61,97,379	54,74,014	64,44,483
Other sorts	,,	5,343	4,327	8,403	6,26,894	4,23,470	10,63,079
Opium—	chests or cwts.	5,296 7,760	4,977 6,208	3,935 4,920	2,11,84,750	1,99,08,750	1 57,42,362
Paints and Painter's Materials	value.	.....	.....	.....	6,42,799	8,33,220	10,25,104
Paper and Paeboard	,,	.....	.....	.....	24,565	27,623	20,714
Paper-makingerials	cwts.	9,109	11,374	6,885	1,12,878	1,32,773	1,47,968
Paraffin Waxmatts	tons.	38,535	51,132	52,359	1,84,59,689	2,42,45,514	2,45,53,839

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1926-27.	1927-28.	1928-29.	1926-27.	1927-28.	1928-29.
				Rs.	Rs.	Rs.
Perfumery ... ... value.	.....	.....	... ..	2,03,047	2,24,583	2,04,758
Plants, living including bulbs ... ... ,,	.....	.....	.....	21,210	29,919	22,740
Precious Stones and Pearls, unset ... ,,	.....	.....	.....	34,258	26,098	19,377
Printing and Lithographing Materials... ,,	.....	.....	.....	20,450	55,511	32,344
Provisions and Oilmanstores—						
Butter ... ... cwts.	4,960	4,590	4,872	5,82,826	5,45,036	5,57,932
Ghee ... ... ,,	36,852	37,072	38,605	37,43,157	36,29,453	37,95,352
Pickles, Chutney and Condiments ... ,,	27,172	28,579	30,875	10,45,992	10,09,317	11,37,346
Confectionery ... ... ,,	2,840	784	1,034	1,13,253	30,391	41,185
Cheese ... ... ,,	52	30	70	4,395	2,278	6,530
Other sorts ... ... ,,	25,543	29,451	63,138	6,05,849	9,04,512	9,09,802
Rubber, raw ... ... lbs.	23,005,779	25,403,266	25,824,448	2,60,14,317	2,57,09,077	1,99,85,435
,, Manufactures of ... ...value	.....	.....	.....	1,04,291	54,826	13,339
Salt ... ... tons.	15,928	14,711	10,161	3,00,340	2,81,468	1,91,031
Seeds :—Essential ... ... ,,	7,145	7,502	5,358	23,60,644	30,61,924	23,56,237
Non-Essential—						
Castor ... ... ,,	101,548	121,711	121,346	2,03,73,455	2,58,32,835	2,45,52,594
Copra or cocoanut kernel ... ,,	2,146	383	131	8,29,927	1,41,634	84,522
Cotton... ... ... ,,	50,550	152,952	131,313	45,26,965	1,44,69,976	1,32,60,277
Groundnuts ... ... ,,	367,908	613,360	788,407	9,58,27,498	15,63,48,117	19,86,85,142
Linseed ... . ,,	191,882	222,507	156,742	4,02,08 962	4,52,11,366	3,30,69,824
Mowra ... ... ,,	14,500	4,490	6,982	23,18,270	6,81,344	11,00,579
Poppy ... ... ,,	1,752	2,283	581	5,45,295	7,97,148	2,08,452
Mustard ... . ,,	1,062	2,052	4,460	3,29,511	6,14,433	12,37,779
Niger... ... ... ,,	1,046	1,731	3,448	2,37,610	3,85,056	7,25,533
Rapeseed ... ... ,,	94,186	66,259	77,496	2,16,76,687	1,47,29,433	1,66,72,650

Sesamum (Teel or Gingelly) tons.	1,567	11,063	30,483	4,83,070	32,31,555	81,78,225
Tea ... ... ,,	305	351	399	8,00,668	8,04,264	8,29,312
Other sorts ... ... ,,	1,258	3,125	621	1,99,583	3,25,020	96,818
Other than oil Seeds ... ,,	735	1,204	702	1,59,033	2,95,727	1,93,714
Shells and Cowries ... ... value	.....	.....	.....	1,47,437	1,51,770	1,35,282
Soap ... ... cwts.	6,783	7,980	14,905	2,06,153	1,91,100	3,30,116
Specimens illustrative of Natural Science value.	.....	.....	.....	1,23,762	89,860	61,936
Spices :—						
Betelnuts ... ... cwts.	3,488	3,764	3,517	1,89,577	2,17,769	2,14,991
Cardamoms ... ... ,,	8,812	8,893	7,627	25,59,885	23,26,610	20,50,819
Chillies ... ... ,,	159,473	180,353	180,909	46,21,291	43,09,897	37,76,247
Ginger ... ... ,,	44,798	47,067	33,126	17,77,571	17,32,237	13,19,225
Pepper ... ... ,,	104,216	195,697	93,465	64,15,131	1,53,50,469	84,61,887
Cinnamon ... ... ,,	150	49	121	6,508	2,799	9,395
Cloves ... ... ,,	88	12	27	5,905	1,093	1,589
Other sorts ... ... ,,	595	1,716	1,361	20,682	54,643	46,757
Stationery ... ...value.	.....	...	.....	1,01,891	1,18,656	1,08,606
Stone and Marble ... ... tons.	4,508	3,426	2,114	91,609	61,401	1,25,883
Sugar—						
16 Dutch Standard and above ... ,,	199	202	183	1,05,656	1,14,023	92,346
15 ,, ,, and below ... ,,	428	554	461	1,01,052	1,29,819	1,06,864
Molasses including Cane Jagree and Palmyra. ,,	1,487	2,135	1,448	3,71,589	5,37,651	3,48,852
Tallow and Stearine including Grease and Animal fat ... ... cwts.	10,105	11,099	11,731	4,37,052	4,58,102	4,94,659
Tea—						
Black ... ... lbs.	348,043,997	360,668,505	359,163,673	28,94,50,562	32,41,85,318	26,57,67,446
Green ... ... ,,	1,220,331	945,619	439,124	9,26,940	6,62,925	2,76,752
Tea Waste for manufacture of caffeine ,,	1,591,330	4,114 638	3,962,628	2,63,810	4,41,671	3,88,830
Textiles :—						
Cotton—						
Raw ... ... tons	569,288	479,679	662,796	58,60,31,470	47,72,17,636	66,24,54,101
Waste ... ... cwts.	238,973	188.294	221,552	53,87,379	47,35,390	44,55,787
Twist and Yarn ... ... lbs.	41,513,975	24,696,890	24,319,172	3,08,53,722	1,87,91,202	1,95,67,066
Handkerchiefs and Shawls ... No.	1,499,699	3,599,163	3,197,138	15,87,791	36,14,436	28,86,284

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—*(continued)*.

ARTICLES.	Quantities.			Value.		
	1926-27.	1927-28.	1928-29.	1926-27.	1927-28.	1928-29.
				Rs.	Rs.	Rs.
Cotton—*contd.*						
Manufactures—						
Canvas ... ... yards	41,243	7,515	15,125	33,936	6,606	18,791
Hosiery... ... ... value.	.....	.....	.....	55,114	52,640	66,426
Piece-goods—Grey (unbleached.) yds.	19,948,795	17,989,299	16,385,049	60,89,619	53,05,059	49,48,374
„ White (bleached) ... „	1,549,834	1,354,753	1,378,801	5,70,396	5,40,091	5,03,198
„ Coloured, Printed or dyed „	175,902,768	149,279,656	131,455,230	6,66,01,238	5,60,06,780	4 82,16,806
Thread, Sewing ... ... lbs.	206,632	251,166	236,264	3,33,940	3,89,294	3,42,204
Other sorts ... ... „	1,455,136	2,202,727	1,573,515	13,59,761	20,17,289	14,06,634
Flax—Raw ... ... „	400	... ...	.....	300	.....	... ...
„ Manufactures incldg. Twist & Yarn value.	.....	.....	.....	4,330	7,649	7,617
Haberdashery and Millinery ... ... „	.....	.....	.....	9,51,409	8,65,256	9,93,069
Hemp, Raw ... ... cwts.	439,832	484,146	561,097	82,76,495	80,83,113	87,51,879
„ Manufactures ... ... value	.....	.....	.....	17,818	2,587	3,397
Jute—Raw ... ... tons.	707,782	891,907	897,863	26,78,04,139	30,66,25,972	32,34,91,538
„ Twist and Yarn ... ... lbs.	3,078,331	6,318,502	4,801,266	8,04,958	13,27,128	10,21,318
„ *Manufactures*:—						
Canvas... ... ... yards.	13,992	50,097	4,319	3,063	25,716	3,300
Gunny Bags ... ... No.	449,089,949	463,139,689	497,685,016	24,37,72,050	23,27,44,445	24,92,76,909
Gunny Cloth ... ... yds.	1,503,127,686	1,552,751,590	1,568,293,376	28,45,58,723	29,94,42,310	31,63,70,054
Rope and Twine ... ... cwts.	101,474	94,561	107,494	26,31,719	20,22,474	21,50,008
Other sorts ... ... „	1,034	1,345	4,923	33,160	80,650	2,27,726
Silk—						
Raw ... ... lbs.	120,859	163,903	143,250	17,09,981	20,70,220	15,98,381
Chasam or waste ... ... „	1,050,587	870,186	894,058	13,06,103	9,26,537	7,96,418
Cocoons ... ... „	123,526	298,480	191,723	2,23,434	6,41,285	3,86,103
Manufactures :—						
Goods of silk mixed with other materials ... ... yds.	1,49,926	825,087	605,123	1,72,291	5,35,194	3,50,581

Piece-Goods ... ... yds.	44,384	56,067	43,604	86,114	83,175	67,249
Thread for Sewing ... ... lbs.	1,002	612	4,600	6,400	2,531	17,200
Other sorts ... ... ,,	341	1,220	138	3,692	10,120	971
Wool—Raw ... ... ,,	44,791,694	50,765,894	56,424,133	3,93,14,109	4,36,03,409	4,88,53,653
Manufactures :—						
Carpets and Rugs ... ... ,,	3,845,761	5,129,160	5,164,928	71,58,722	91,84,247	94,22,050
Piece Goods ... ... yards.	31,130	19,334	12,332	57,356	36,742	23,014
Shawls ... ... No.	6,906	1,434	1,712	50,776	4,980	5,837
Other sorts .. .. lbs.	239,977	362,088	473,149	2,47,079	5,08,219	7,66,910
Other Textiles—Raw ... ... cwts.	.....	2,439	169	.....	47,300	4,540
,, ,, Manufactured ... value.	.....	.....	.....	12,343	10,689	1,91,692
Tobacco :—						
Unmanufactured ... ... lbs.	28,882,936	28,087,669	32,932,102	97,09,411	98,57,840	1,22,61,802
Manufactured Cigars ... ... ,,	290,716	281,502	260,370	3,30,338	3,01,319	2,85,808
,, Cigarettes ... ... ,,	235,050	288,155	284,077	2,37,925	2,98,218	2,69,739
,, Other sorts ... ... ,,	384,911	589,163	422,847	1,37,552	1,55,931	1,29,685
Toys and Requisites for Games and Sports including fishing tackle ...value.	.....	.....	.....	2,95,360	2,61,143	3,39,780
Umbrellas, Parasols and Sunshades ... No.	143,916	193,314	229,628	2,78,275	3,50,928	3,69,743
Vehicles excluding Locomotives, etc., for Railway ... ... value.	.....	.....	.....	27,527	32,248	20,449
Wax of all kinds except Paraffin : Wax and Candles ... ... cwts.	28,116	16,719	3,638	9,63,127	6,57,093	3,02,404
Wood and Timber—						
Timber other than Railway Sleepers—						
Teak Wood ... ... cubic tons.	53,893	50,624	52,591	1,40,44,978	1,41,83,311	1,46,70,056
Teak Keys ... ... ,,	898	2,740	2,665	1,30,443	4,74,562	4,89,066
Firewood ... ... ,,	733	987	1,269	18,358	21,477	25,699
Sandalwood ... ... ,,	866	993	960	14,87,624	16,21,422	17,28,121
Other Kinds of Wood and Timber... value.	.....	.....	.....	4,61,998	5,44,989	5,76,294
Manufactures of Wood other than Cabinetware and Furniture ,,	.....	.....	.....	1,91,009	2,02,270	1,96,884
Postal Articles ... ... ,,	.....	.....	.....	2,49 68,754	2,94,18,045	2,53,25,323
All other Articles ... ... ,,	.....	.....	.....	53,18,754	59,40,561	66,05,500
Total Indian Merchandise Value Rs.	.....	.....	.....	3,01,43,58,284	3,19,15,35,366	3,30,12,78,786

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1926-27.	1927-28.	1928-29.	1926-27.	1927-28.	1928-29.
FOREIGN MERCHANDISE.				Rs.	Rs.	Rs.
Animals, Living ... ... No.	158	237	136	3,41,690	4,32,450	4,11,335
Apparel (excluding Hosiery, Boots and Shoes) ... ...value.	.....	.....	.....	16,99,355	13,42,310	16,24,840
Arms, Ammunition and Military Stores ,,	.....	.....	.....	1,15,428	1,37,427	2,28,980
Art, works of (other than pictures) ... ,,	.....	.....	.....	20,911	77,839	53,137
Boots and Shoes ... ... pairs.	11,141	16,824	7,934	42,891	51,533	22,850
Books Printed and Printed Matter including Maps and charts ... .. cwts.	1,420	1,624	2,098	3,30,614	3,18,620	4,68,037
Buildings and Engineering Materials other than Iron, Steel or Wood value.	.....	.....	.....	33,808	21,567	24,112
Candles of all kinds ... ... lbs.	647	49,106	34,233	338	17,956	10,971
Canes and Rattans ... ... cwts.	407	411	320	20,157	21,651	14,178
Chemicals and Chemical Preparations...value.	.....	.....	.....	2,90,737	2,77,480	1,58,127
Chinese and Japaneseware including Lacquerdware ... ... ,,	.....	.....	.....	51,027	31,564	39,210
Clocks and Watches and parts thereof... ,,	.....	.....	.....	44,756	88,423	33,180
Coffee ... ... cwts.	6,752	4,457	4,482	3,49,994	2,34,138	2,49,359
Coal and Coke ... ... tons.	38,278	52,063	35,995	8,66,395	11,57,878	7,08,565
Cutlery ... ... value.	.....	.....	.....	2,72,053	2,73,949	2,78,902
Drugs and Medicines ... ... ,,	.....	.....	.....	4,24,520	3,60,247	3,07,721
Dyeing and Tanning Substances ... ... ,,	.....	.....	.....	5,73,324	30,52,556	4,68,371
Earthenware and Porcelainware including Earthenware Pipe ... ... ,,	.....	.....	.....	2,05,507	1,62,714	1,34,133
Electroplatedware ... ... ,,	.....	.....	.....	54,034	33,054	27,975
Fish excluding Canned Fish ... ... cwts.	3,089	2,982	3,069	5,90,477	4,28,026	4,24,097
Fruits and Vegetables ... ... value.	.....	.....	.....	13,73,515	21,09,867	13,94,624
Furniture and Cabinetware ... ... ,,	.....	.....	.....	1,30,231	1,46,930	99,901
Glass and Glassware ... ... ,,	.....	.....	.....	4,85,960	4,62,777	4,13,226

Grain, Pulse and Flour	... tons.	19	7	54	4,317	1,980	9,432
Gums and Resins	... cwts.	46,795	60,041	82,504	17,25,724	25,44,575	33,80,792
Skins, Raw	... tons.	346	438	333	1,18,56,028	1,92,33,005	1,53,01,636
Hides (tanned and dressed)	... ,,	.....	1	.....	450	8,600	2,885
Skins (tanned or dressed)	... ,,	8	10	10	1,43,412	1,73,926	5,42,901
Hardware excluding Cutlery and Electroplatedware	... value.	.....	.....	.....	23,94,108	25,60,869	28,62,260
Horns Tips and pieces of Horn	... cwts.	16	4	5	925	4,020	875
Instruments, Apparatus and Appliances and parts thereof:—							
Electrical	... value.	.....	.....	.....	5,71,202	3,48,890	3,36,150
Other sorts	... ,,	.....	.....	.....	4,78,954	6,66,034	5,84,667
Ivory, unmanufactured	... lbs.	27,653	33,999	17,758	1,66,964	2,21,279	1,02,355
,, Manufactured	... value.	.....	.....	.....	30,135	2,488	1,112
Jewellery	... ,,	.....	.....	.....	1,64,991	1,47,496	21,344
Plate of Gold and Silver	... ,,	.....	.....	.....	1,79,327	1,81,108	1,23,902
Leather—Unwrought	... cwts.	37	139	62	14,598	36,06[illegible]	17,814
Manufactures	... value.	.....	.....	.....	1,00,544	1,29,017	1,06,344
Liquors	... gals.	28,552	19,436	12,895	1,03,691	88,040	54,739
Machinery and Mill Work ...	... value.	.....	.....	.....	14,80,796	16,06,539	15,37,399
Matches	gross of boxes.	89,710	108,350	196,313	2,09,940	1,99,238	3,28,736
Mats and Mattings	sq. yds.	43,247	51,616	36,128	31,083	38,764	29,201
Metals and Ores:—							
Brass, Bronze and similar alloys	... cwts.	1,134	4,940	4,986	81,786	2,05,510	2,18,469
Copper	... ,,	5,491	1,806	1,591	3,20,411	1,00,169	87,584
Iron or Steel	... tons.	23,278	36,146	47,818	12,36,297	17,94,509	18,16,741
Lead Ore	... ,,	.....	.....	1	1,298	100	1,035
Lead excluding Ore	... cwts.	1,101	544	1,030	31,558	15,493	31,738
Tin	... ,,	2,312	606	3,554	1,48,573	88,368	59,272
Quick silver	... lbs.	1,413	2,232	6,132	3,497	8,002	16 976
Zinc or Spelter	... ,,	246	111	303	4,748	3,358	5,963
Metals, Other Sorts	... ,,	5,442	4,815	8,587	4,52,250	3,53,469	4,55,816
Ores, Other Sorts	... tons.	.....	20	11	.....	1,370	20,600
Oils	... galls.	5,265,848	5,155,124	6,617,609	20,54,315	14,11,178	12,98,615
Paints and Colours	... cwts.	2,901	2,118	2,622	1,37,386	1,73,236	1,61,594
Paper and Pasteboard	... value.	.....	.....	.....	1,23,251	1,33,339	1,28,410
Perfumery	... ,,	.....	.....	.....	76,142	96,241	77,706

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*concluded*).

ARTICLES.	Quantities.			Value.		
	1926-27.	1927-28	1928-29.	1926-27.	1927-28.	1928-29.
				Rs.	Rs.	Rs.
Precious Stones and Pearls unset ... value.	.....	.....	.....	3,60,025	4,29,020	5,22,776
Printing & Litho machinery materials... ,,	.....	.....	.....	60,914	70,647	47,413
Prints, Engravings and Pictures... ... ,,	.....	.....	.....	28,220	45,708	20,092
Provisions, Oilmanstores and Confectionery excluding Fish and Fruits and Vegetables ... ... cwts.	6,082	4,858	14,206	3,781.90	2,61,368	7,52,978
Rubber, Raw ... ... lbs.	1,792	29,120	.....	1,800	1,000	.....
Rubber Manufactures ... ... value.	.....	.....	.....	1,92,919	1,91,143	1,99,293
Seeds ... ... tons.	52	147	130	28,935	86,001	62,641
Shells and Cowries ... ... value.	.....	.....	.....	38,420	78,737	1,00,379
Soap ... ... cwts.	777	677	441	38,698	28,532	23,039
Specimens illustrative of natural science. value	.....	.....	.....	783	3,625	4,201
Spices ... ... cwts.	9,255	7,846	6,246	5,50,392	2,90,663	2,73,206
Stationery ... ... value.	.....	.....	.....	1,78,390	1,73,574	1,62,859
Stone and Marbles ... ... tons.	44	20	37	15,084	11,592	13,125
Sugar—16 Dutch Standard and above .. ,,	12,006	19,793	10,182	33,63,317	55,30,012	23,35,345
15 Dutch Standard and below ... ,,	.....	19	.....	.....	2,020	.....
Tea Black ... ... lbs.	104,052	25,554	26,704	80,019	25,941	23,515
,, Green ... ... ,,	35,510	101,153	4,211	43,403	1,25,032	4,980
Textiles :—						
Cotton—Raw ... ... tons	2,034	2,790	551	36,39,386	44,14,937	8,68,454
Twist and Yarn ... ... lbs.	910,859	1,383,564	316,884	11,47,619	14,57,439	4,24,201
Manufactures—						
Handkerchiefs and Shawls ... No.	56,989	18,621	40,239	82,991	7,024	12,999
Canvas ... ...yards.	8,850	5,579	3,258	6,814	10,242	4,394
Hosiery ... ... value.	.....	.....	.....	3,18,943	2,81,521	1,77,526
Lace and Patent Net ... ... yards.	1,250	3,292	380	690	3,911	460
Grey (unbleached) Piece-Goods ... ,,	11,730,580	15,851,448	7,182,424	36,78,573	45,74,120	19,58,282

White (bleached) Piece Goods ... yards.	5,330,362	4,941,645	4,128,588	19,59,470	17,06,034	14,29,308
Coloured, Printed or Dyed Piece-Goods ... ... yds.	1126,281	12,956,658	12,850,660	59,51,511	52,68,871	46,61,576
Feats of all descriptions ... ,,	69,104	41,466	63,791	26,274	20,820	18,595
Rope ... ... lbs.	1,122	3,424	168	704	3,600	95
Thread, sewing ... ... ,,	62,296	72,597	67,818	1,42,230	1,40,276	1,52,278
Other sorts ... ... ,,	44,752	72,789	25,561	45,314	66,771	28,932
Flax Manufactures ... ... value.	.....	.....	.....	29,840	30,176	20,999
Haberdashery and Millinery ... ... ,,	.....	.....	.....	6,29,977	8,58,426	7,75,638
Silk—Raw ... ... lbs.	44,778	14,725	6,437	1,23,663	95,310	43,345
Silk Manufactures—Yarn, Noils and Warps ... ... ,,	12,330	16,631	36,809	1,04,119	1,06,158	1,39,686
Silk Piece-Goods ... ... yards.	126,607	135,406	100,737	1,62,640	1,68,430	1,45,363
Thread ... ... lbs.	334	1,968	188	2,910	9,758	1,170
Goods of silk mixed with other materials ... ... yds.	21,539	23,914	16,569	29,319	32,813	17,619
Other sorts ... ... ,,	2,165	3,397	2.422	40,098	76,257	52,922
Wool—Raw ... ... lbs.	12,693,629	12,699,592	11,947,288	93,67,528	89,40,220	94,38,536
Manufactures—Piece-goods ... ...yards.	103,489	96,998	143,285	2,59,526	2,52,003	3,52,044
Shawls ... ... No.	5,150	4,564	17,962	25,078	22,365	53,934
Other sorts ... ... ,,	2,238,353	2,228,026	2,360,561	85,75,071	83,67,324	86,91,275
Tobacco—Unmanufactured ... ... lbs.	2,966	3,294	16,470	3,077	3,012	15,487
Manufactured ... ... ,,	19,380	27,080	36,273	77,416	1,03,618	10,32,265
Toys and requistes for Games and sports including fishing tackle value.	.....	.....	.....	1,01,613	1,08,548	1,12,474
Umbrellas including Parasols and Sun-shades ... ... Nos.	69,906	83,304	129,199	1,25,154	1,49,535	2,09,583
Vehicles (exclds. Locomotives for Railways) ... ...value.	.....	.....	.....	12,35,695	11,98,404	17,33,305
Wax of all kinds ... ... cwts	13	55	57	1,066	3,765	8,394
Wood and Timber exclds. Manufactures. value.	.....	.....	.....	60,177	63,642	48,651
Wood, Manufactures of ... ... ,,	.....	.....	.....	5,13,336	5,77,476	11,64,091
Postal Articles ... ... ,,	.....	.....	.....	25,31,750	32,39,907	21,90,082
All other Articles ... ... ,,	.....	.....	.....	19,78,291	19,33,747	14,78,913
Total Foreign Merchandise ... Value	.....	.....	.....	8,00,97,559	9,53,77,767	7,83,32,891
Grand Total—Ind. & Forgn. Merchandise Value	.....	.....	.....	3,09,44,55,843	3,28,69,13,133	3,37,96,11,677

FOREIGN TRADE OF THE PORT OF BOMBAY.—IMPORTS.

Quantities and Value of the Principal Articles imported in the years ending 31st March 1927, 1928 and 1929.

ARTICLES.	Quantities.			Value.		
	1926–1927.	1927–1928.	1928–1929.	1926–1927.	1927–1928.	1928–1929.
				Rs.	Rs.	Rs.
Animals, Living ... ... No.	3,767	2,723	4,405	18,83,261	15,98,434	19,40,909
Apparel—(excluding hosiery, boots and shoes)—						
Apparel including drapery, uniforms and accoutrements ... ...value.	...	.....	...	43,72,384	44,42,292	52,92,866
Gold and Silver Thread ... ... ,,	... ..	... .	.. ...	10,20,124	10,30,860	12,00,136
Hats, Caps, Bonnets and Hatter's ware ,,	.....	... .	.....	14,60,989	15,62,968	16,99,722
Lamettas ... ... lbs.	265,539	416,017	438,398	4,77,684	7,41,964	7,26,948
Second-Hand Clothing .. ..value.	... ..	.....	.....	2,56,947	3,06,440	3,63,338
Water-proofed Clothing... ... ... ,,	.....	.....	.. ...	1,15,303	2,23,832	1,84,286
Arms, Ammunition and Military Stores—						
Cartridge Cases ... ... No.	4,950,739	5,137,637	5,766,164	3,94,357	3,56,348	4,01,943
Explosives—						
Blasting Fuse .... lbs.	406,519	346,114	235,571	2,42,097	3,13,962	1,53,442
Blasting Gelatine ... ... ,,	20,000	15,000	3,700	17,380	12,940	2,955
Gelatine Dynamite ... ... ,,	293,000	209,000	211,700	2,14,955	1,52,187	1,54,092
Other sorts ... ... value.	.....	.....	.....	1,26,006	1,18,266	90,625
Firearms and parts thereof ... ... ,,	.....	.....	.....	7,49,721	9,21,206	6,79,831
Gunpowder ... ... lbs.	26,685	16,658	14,703	29,674	25,915	21,807
Other sorts ... ... value.	.....	.....	.....	1,21,116	1,08,053	1,38,777
Arts, works of other than pictures ... ,,	.....	... ..	.....	1,47,116	1,08,432	1,17,414
Asbestos—						
Asbestos Packing .. .. ,,	.....	.....	.....	1,52,616	1,16,736	1,08,994
Manufactures—Other sorts ... ... ,,	.....	.....	.....	7,77,772	7,34,132	9,13,565

Belting for Machinery—						
of Cotton ... ... value.	.....	.....	.....	2,43,770	2,44,550	1,41,590
of Leather ... ... „	.....	.....	.....	21,14,488	24,38,084	21,14,348
of Other Materials incldg. Coir ... „	.....	.....	.....	5,78,256	7,12,56.	7,46,017
Bobbins ... ... „	.....	.....	.....	20,38,903	25,68,870	21,48,052
Books printed and printed matter (including Maps and Charts) ... ... cwts.	12,672	14,464	14,803	17,67,614	22,13,711	23,09,737
Boots and Shoes ... ... pairs.	360,897	426,809	670 899	14,46,124	15,80,94?	18,16,847
Brushes and Brooms ... ... doz.	162,123	191,223	223,820	5,12,341	5,33,962	5,88,865
Building and Engineering Materials other than of Iron, Steel or Wood—						
Asphalt ... ... tons.	11,217	10,402	3,562	11,32,953	11,06,835	4,12,124
Bricks other than Fire Bricks ... No.	934	19,646	29,438	123	3,377	5 891
Fire Bricks ... ... „	198,747	336,992	232,286	48,313	95,667	65,931
Cement ... ... tons.	8,150	4,156	5,332	3,61,280	2,38,220	2,75,578
Tiles ... ... No.	13,453,954	10,905,617	11,624,345	15,13,439	10,29,691	12,45,699
Other sorts ... ...value.	.....	.....	.....	2,06,338	1,96,038	2,20,512
Buttons of all sorts ... ... „	.....	.....	.....	14,83,380	15,00,653	15,19,898
Candles of all kinds ... ... lbs.	40,326	59,750	59,139	31,910	31,491	30,940
Canes and Rattans ... ... cwts.	25,852	22,467	19,048	3,41,593	3,10,563	2,45,070
Chemicals and Chemical preparations :—						
Acids ... ... „	5,437	5,387	10,283	2,25,391	2,03,441	2,98,598
Alum ... ... „	24,091	18,404	24,128	1,55,608	1,23,852	1,63,428
Aluminous sulphates ... ... „	12,557	12,384	14,533	59,216	57,227	67,900
Ammonia and salts thereof Anhydrous „	539	504	512	37,858	27,367	33,183
„ „ Other sorts „	10,575	4,785	8,187	1,75,873	1,15,736	1,55,691
Arsenic and its Oxides ... ... „	1,414	896	1,134	92,608	57,237	66,677
Bleaching Materials—Bleaching Powder „	44,334	50,748	29,357	3,93,984	4,15,693	1,96,374
„ Other sorts ... „	2,946	178	27	16,581	2,852	544
Carbide of Calcium .. .. „	5,868	6,957	4,993	71,741	1,96,308	63,735
Disinfectants—						
Naphthalene ... ... „	1,058	1,984	1,921	13,078	32,291	26,570
Others ... ... „	6,734	8,525	10,.41	1,77,404	2,59,141	2,98,416
Glycerine ... ... „	1,623	1,299	1,876	1,26,773	91,826	94,678

FOREIGN TRADE OF THE PORT OF BOMBAY.—IMPORTS—*(continued.)*

ARTICLES.		Quantities			Value.		
		1926-1927.	1927-1928.	1928-1929.	1926-1927.	1927-1928.	1928-1929.
					Rs.	Rs.	Rs.
Chemicals and Chemical preparations—*contd.*							
Magnesium Compounds :—							
Chloride	cwts.	52,231	34,958	21,977	2,04,802	1,31,494	72,260
Sulphate	,,	30,990	47,156	25,226	96,400	1,28,556	78,950
Other sorts	,,	444	513	146	4,352	10,126	3,497
Copperas ferrous sulphate	,,	16	80	719	121	428	2,701
Copper Sulphate	,,	2,711	2,258	2,856	52,879	39,487	58,170
Lead Compounds—							
Acetate	,,	7,314	5,636	3,413	2,18,909	1,67,947	1,07,590
Other sorts	,,	1,042	1,770	616	29,937	45,782	13,995
Potassium Compounds—							
Bichromate	,,	2,983	3,339	2,376	75,933	84,508	60,384
Chlorate	,,	12,882	13,673	13,675	2,76,773	2,39,749	2,46,892
Other sorts	,,	2,043	2,400	1,871	55,741	1,17,293	1,04,989
Soda Compounds—							
Bicarbonate of soda	,,	35,214	17,304	25,982	2,12,223	1,12,870	1,42,046
Bichromate of soda	,,	3,388	4,696	7,049	71,815	92,582	1,28,239
Borax and Boracic Acid	,,	3,488	6,457	7,283	61,187	1,02,108	91,837
Caustic soda	,,	26,647	31,462	33,887	3,47,209	3,91,480	4,16,190
Soda sulphide	,,	35,807	36,619	26,328	2,65,616	2,65,102	1,62,975
Sodium carbonate, (Soda ash and Soda crystals)	,,	151,509	154,102	111,398	7,66,546	6,83,914	4,93,185
Sodium silicate	,,	4,967	8,987	4,683	36,719	56,705	35,404
Other sorts	,,	16,899	17,344	23,711	3,33,817	5,27,920	3,44,958
Sulphur—(Brimstone)	,,	40,466	44,697	33,796	3,35,125	2,84,366	2,36,227
Zinc Compounds—Chloride	,,	26,628	24,274	13,529	3,94,178	3,44,346	1,77,621
,, ,, Other sorts	,,	587	305	160	15,741	8,517	2,438

Other sort of Chemicals ... ...value.	.....	.....	...	28,17,580	30,91,490	18,03,592
China Clay ... ... cwts	439,149	459,682	229,333	16,77,213	15,97,362	7,36,730
Clocks and Watches ... ... No.	376,697	362,140	443,759	12,60,640	13,05,415	13,82,087
Clocks and Watches, parts of ... ...value.	.....	...	.....	45,088	52,716	50,375
Coal ... ... tons.	118,027	207,099	133,479	26,20,449	45,44,936	25,53,239
Coke ... ... ,,	519	792	1,088	21,153	28,693	26,042
Coffee ... ...cwts.	9,731	9,196	8,271	4,86,654	4,28,617	4,69,520
Coir Manufactured and unmanufactured tons.	324	363	384	43,953	50,183	43,345
Cordage and Rope of Vegetable Fibre (excluding Jute and Cotton) ... ... cwts.	8,665	4,057	6,136	7,13,381	3,25,780	3,33,588
Cork Manufactures... ... ... ,,	1,323	1,521	1,597	78,502	1,04,370	1,02,390
Cutlery ... ...value.	.....	.....	.....	12,95,918	12,49,030	12,33,114
Drugs and Medicines (excluding Chemicals and Narcotics):—						
Aloes ... ... cwts.	1,956	954	890	56,842	24,402	21,482
Assafoctida ... ... ,,	3,947	3,236	3,612	1,57,412	1,14,529	2,08,341
Camphor ... ... lbs.	579,052	606,236	663,619	11,84,019	11,16,463	10,93,755
Codliver Oil ... ... ,,	19,149	7,733	8,965	51,224	8,639	8,147
Preparations of opium and morphia—						
Morphia ... ...ounces	312	441	381	4,187	6,949	5,835
Preparations of opium and morphia.value.	.....	.....	.....	29,830	28,671	43,458
Proprietary and patent medicines ... ,,	.....	.....	.....	15,38,032	14,38,912	18,94,145
Quinine salts—Quinine sulphate or bisulphate ... ... lbs.	32,507	25,595	28,504	7,05,757	5,37,514	5,77,641
,, ,, Quinine hydrochloride or bihydrochloride ,,	3,557	2,373	2,663	1,07,858	63,312	68,769
,, ,, Other sorts ... ... ,,	6,638	3,839	6,051	1,23,795	1,26,005	1,28,774
Saccharine ... ... ,,	596	2,754	4,775	8,993	15,363	28,016
Other sorts ... ...value.	.....	.....	.....	42,14,671	40,17,593	39,19,132
Dyeing and Tanning Substances—						
Aniline ... ... lbs.	7,874,291	10,691,690	10,661,959	1,03,45,442	1,44,79,200	1,46,70,122
Alizarine ... ... ,,	3,386,566	3,439,700	3,745,180	20,24,752	20,62,351	19,37,179
Barks for Tanning ... ... cwts.	433	369	2,644	5,920	1,685	14,387
Cochineal ... ... ,,	1,741	2,221	1,834	3,15,926	4,52,686	5,43,422
Saffron ... ... lbs.	51,053	55,413	54,772	13,83,182	11,84,393	12,71,189
Indigo, Synthetic ... ... cwts.	.....	83	140	.....	14,436	22,120
Other sorts (including lac dye) ... ,,	5,323	4,591	6,133	1,85,217	1,68,502	1,78,966

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1926–1927.	1927–1928.	1928–1929.	1926–1927.	1927–1928.	1928–1929.
Earthenware and Porcelain—				Rs.	Rs.	Rs.
Earthenware—						
Pipes of Earthenware ... ... cwts.	30	50	11	710	2,051	217
Sanitaryware ... ... value.	.....	.....	.....	3,42,638	2,49,125	3,65,704
Other kinds ... ... ,,	.....	.....	.....	12,61,919	10,30,276	8,54,745
Porcelain—						
Electrical ... ... ,,	.....	.....	.....	95,390	1,13,830	80,711
Other kinds ... ... ,,	.....	.....	.....	15,91,940	14,98,753	13,49,346
Electroplatedware... ... ... ,,	.....	.....	.....	2,50,983	3,47,383	3,67,940
Fire works ... ... lbs.	3,631,014	2,842,643	3,538,395	14,41,876	8,65,203	10,70,696
Fish excluding Canned Fish ... ... cwts.	23,727	30,686	18,604	3,38,687	4,34,769	2,97,706
Fruits and Vegetables—						
Fresh fruits and vegetables of all kinds ... ...value.	.....	.....	.....	15,47,980	7,84,119	11,52,665
Fruits and vegetables, dried, salted or preserved—						
Almonds ... ... tons.	4,956	5,308	5,270	40,61,734	46,63,931	44,32,262
Currants and Raisins ... ... ,,	1,119	710	835	4,18,017	2,18,510	2,44,859
Dates .. .. ,,	20,686	39,099	27,209	38,27,535	74,22,738	52,51,755
Other sorts ... ... ,,	2,835	5,659	3,361	6,30,053	10,45,575	7,67,545
Furniture and Cabinetware—						
Bedsteads ... ...value.	.....	.....	.....	2,00,060	1,90,015	1,86,259
Furniture of wood and other materials (other than bedsteads) ... ... ,,	.....	.....	.....	9,77,303	8,97,744	8,20,588
Mouldings ... ... ,,	.....	.....	.....	4,03,116	2,97,598	4,88,626
Glass and Glassware—						
Bangles ... ... ,,	.....	.....	.....	45,89,609	46,95,964	43,75,340
Beads and false pearls ... ... cwts.	13,248	13,715	15,688	10,07,521	10,77,353	12,49,080
Bottles and phials ... ... gross	221,785	208,729	234,121	11,98,093	8,91,793	11,60,482

Funnels, globes and glass of Lamps ... ... value	.....	.....	.....	6,57,053	8,61,386	7,81,701
Sheet and Plate ... ... sq. ft.	6,890,410	7,985,804	6,908,903	10,66,536	11,46,884	10,26,610
Tableware including decanters, tumblers, etc. ... ... value	.....	.....	.....	2,49,199	3,76,826	5,27,434
Other sorts ... ... ,,	.....	.....	.....	14,28,101	12,55,130	12,64,173
Glue ... ... cwts.	4,699	5,428	7,917	1,49,415	1,52,750	2,57,152
Grain, Pulse and Flour—						
Beans, dry ... ... tons.	164	73	84	35,887	14,606	17,888
Jowar and Bajree ... ... ,,	506	43	41	91,542	8,188	5,531
Barley ... ... ,,	2,489	77	30	4,69,439	13,331	4,826
Pulse ... ... ,,	5,384	2,566	6,069	11,86,346	5,32,763	11,21,967
Rice not in the husk ... ... ,,	202	27,681	5,706	47,921	39,64,124	9,76,488
Wheat ... ... ,,	4,606	43,642	106,543	8,25,311	70,13,763	1,62,58,154
Wheat Flour ... ... ,,	38	103	63	9,152	22,316	13,486
Other sorts ... ... ,,	1,179	197	55	58,405	29,871	8,843
Graphite Crucibles ... . cwts.	1,622	2,448	2,337	89,107	1,13,572	1,24,061
Gums and Resins—						
Arabic ... ... ,,	4,810	4,592	13,349	1,12,114	1,01,353	3,17,354
Benjamin ... ... ,,	6,957	8,524	8,806	3,32,548	4,29,429	4,95,625
Olibanum or frankincense ... ... ,,	24,344	20,492	18,691	2,90,931	2,74,655	2,84,279
Rosin ... ... ,,	7,103	8,211	8,463	70,723	92,798	80,659
Other sorts ... ... ,,	35,965	45,348	59,762	9,62,690	15,72,194	14,88,946
Hardware—						
Agricultural Implements ... ... value.	.....	.....	.....	94,633	1,93,216	1,65,556
Builder's hardware, *viz.*, locks, hinges, etc. ... ... ,,	.....	.....	.....	8,81,010	8,54,802	9,60,986
Domestic hardware ... ... ,,	.....	.....	.....	2,97,812	6,25,882	5,28,208
Enamelled ironware ... ... ,,	.....	.....	.....	8,87,895	6,89,449	9,25,738
Gas mantles ... ... ,,	.....	.....	.....	3,86,060	5,04,725	4,88,255
Implements and tools other than agricultural implements and machine tools ... ... ,,	.....	.....	.....	20,32,218	18,43,326	17,90,900
Lamps, glass ... ... No.	25,907	41,891	17,519	52,131	41,339	27,366
Lamps, metal ... ... ,,	1,543,437	1,651,773	15,41,037	23,95,172	24,83,069	23,37,015
Parts of lamps other than glass ... value	.....	.....	.....	3,67,120	5,38,463	4,22,637
Safes and strong Boxes of metal ... No.	166	71	40	59,889	13,605	13,606

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1926-1927.	1927-1928.	1928-1929	1925-1926.	1926-1927.	1928-1929.
				Rs.	Rs.	Rs
Hardware—*contd.*						
Stoves ... ... No.	80,920	79,936	90,356	4,37,299	3,79,104	3,89,394
Other sorts ... ... value.	.....	.....	.....	77,34,292	81,19,077	79,61,985
Hides—raw ... ... tons.	148	341	231	1,59,761	6,65,956	3,57,300
Skins—raw ... ... ,,	700	636	641	8,93,521	7,93,961	7,36,750
Hides (Tanned or Dressed) ... ... ,,	14	4	16	73,537	36,960	99,295
Skins (Tanned or Dressed) ... ... ,,	22	20	29	2,51,170	2,16,978	3,46,134
Hops ... ... cwts.	438	262	431	65,471	42,697	61,062
Horns, tips and pieces of horn ... ... ,,	4	3	.....	1,748	2,183	150
Instruments and Apparatus and Appliances and parts thereof—						
Optical ... ... value.	.....	.....	.....	3,91,651	4,01,049	5,32,009
Electrical:—						
Electric fans and parts thereof ... ,,	.....	.....	.....	6,91,988	7,36,727	11,26,782
Electric wires and cables—						
Rubber insulated ... ... ,,	.....	.....	.....	11,87,909	12,64,228	17,87,282
Insulations other than rubber ,,	.....	.....	.....	13,56,176	16,25,209	11,93,084
Telegraph and telephone wires & cables ,,	.....	.....	.....	31,103	31,034	95,551
Bare Copper Wire ... ... ,,	.....	.....	.....	7,29,977	6,80,930	5,01,414
Telegraph and telephone instruments and apparatus ... ... ,,	.....	.....	.....	1,49,068	2,57,513	2,59,723
Electric lamps and parts thereof:—						
Electric Glow Lamps ... ... No.	1,313,889	2,146,695	5,263,110	6,70,035	10,05,001	11,74,721
Electric Lamps, other sorts ... Nos.	11,486	1,60,785	3,84,719	83,425	1,70,484	3,14,076
Parts and Accessories of Electric Lamps ... ... value.	.....	.....	.....	2,39,868	3,35,600	5,72,556
Batteries ... ... ,,	.....	.....	.....	2,29,209	1,46,345	1,07,761

Carbons electric and furnace electrodes	value.	.....	.....	.....	29,688	59,355	46,469
Accumulators and parts	„	.....	.....	.....	7,81,916	6,28,554	8,08,446
Electric lighting accessories and fittings	„	.....	.....	.....	3,98,789	4,21,035	4,23,034
Electric Meters	„	.....	.....	.....	1,60,417	2,86,550	2,96,168
Other sorts of electrical instruments..	„	.....	.....	.....	30,136	21,433	16,026
Electro medical apparatus	„	.....	.....	.....	1,02,448	1,19,322	2,39,886
Switch boards	„	.....	.....	.....	16,396	30,782	51,987
Other sorts of electrical goods and apparatus not enumerated above	„	.....	.....	.....	9,81,206	9,17,105	9,94,978
Musical :—							
Organs and Harmoniums	No.	101	135	91	19,022	13,154	11,644
Pianos and Piano players	„	115	134	101	99,517	1,12,619	91,235
Talking machines and accessories—							
Talking machines	„	2,890	2,827	2,408	93,585	92,428	92,137
Records	„	16,668	38,578	75,601	16,814	32,874	55,133
Accessories	value.	.....	.....	.....	1,40,361	1,39,522	1,78,367
Other sorts	„	...	.....	.....	2,54,866	2,20,906	2,90,711
Photographic :—							
Cinematograph films :—							
Blank Films on which no picture has been impressed	length in feet	11,237,434	9,407,723	14,749,792	8,89,517	4,41,554	6,55,734
Exposed Films	„		4,533,958	5,141,664		4,15,749	4,05,674
Photographic other than Cinema films	value.	.....	.....	.....	13,77,868	12,19,150	15,92,642
Scientific and philosophical	„	.....	.....	.....	8,58,042	10,32,367	9,50,066
Surgical	„	.....	.....	.....	9,06,526	10,17,786	9,17,959
Wireless apparatus	„	.....	.....	.....	3,47,744	9,19,194	5,00,609
Other sorts	„	.....	.....	.....	4,55,242	5,79,401	6,29,492
Ivory, unmanufactured	lbs.	227,399	276,478	213,122	18,40,795	20,68,032	17,23,363
„ manufactured	value.	.....	.....	.....	13,677	33,712	20,990
Jewellery, and Plate of gold and silver (excluding imitation jewellery, precious stones and pearls unset)	„	.....	.....	.....	23,43,846	6,83,317	6,77,189
Leather—							
Unwrought	cwts.	1,389	1,120	1,055	2,73,235	3,50,252	3,94,704

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1926-1927.	1927-1928.	1928-1929.	1926-1927.	1927-1928.	1928-1929.
				Rs.	Rs.	Rs.
Leather Cloth including artificial leather ... ... sq. yards.	106,049	134,991	129,807	1,67,887	1,65,894	1,86,989
„ Manufactures—						
Bags and trunks ... ... cwts.	190	158	198	52,179	49,200	67,143
Pickers ... ... „	2,318	3,321	2,879	7,06,054	6,85,635	5,44,562
Picking bands and straps ... ... „	2,004	2,203	1,963	5,95,122	5,48,125	5,12,836
Roller skins ... ... „	612	645	581	6,29,494	7,58,402	5,78,281
Saddlery and harness ... ... „	261	186	171	67,513	99,503	68,792
Other sorts ... ... „	2,708	5,028	12,371	3,32,769	3,63,196	5,31,463
Liquors including methylated and perfumed spirits—						
Ale and Beer ... ...gallons.	1,030,197	1,241,429	1,160,797	20,25,195	22,67,542	22,30,622
Stout and Porter ... ... „	52,931	52,626	46,447	1,74,655	1,75,878	1,52,944
Spirits—						
Brandy ... ... „	179,653	155,369	135,321	19,78,974	16,18,417	13,18,514
Whisky ... ... „	135,342	133,270	116,080	21,57,730	20,26,887	18,96,879
Gin ... ... „	34,019	35,272	32,637	3,13,761	3,28,656	2,85,400
Liqueurs ... ... „	2,828	3,637	3,060	44,099	64,278	48,718
Rum ... ... „	16,608	10,103	8,327	83,585	59,633	50,431
Spirit present in drugs, medicines or chemicals ... ... „	53,016	51,200	63,973	15,05,382	13,73,234	16,33,382
Spirit perfumed... ... . „	7,236	5,698	5,457	4,79,987	4,34,862	4,35,811
Spirit denatured ... . „	245,584	301,103	248,042	3,17,121	3,56,852	2,76,689
Other sorts ... ... „	10,940	9,090	9,620	3,62,043	3,36,291	3,52,771
Wines—						
Champagne and other sparkling wines ... ... „	10,507	8,977	8,188	2,87,455	2,61,613	2,10,492

Port ... ...gallons.	11,978	11,150	10,305	1,51,743	1,40,394	1,13,231
Still red wine other than port ... „	23,942	20,247	16,485	2,12,648	1,44,065	1,13,319
Sherry, Madeira and Marsala... ... „	9,235	10,272	8,243	1,27,365	1,33,010	1,12,648
Still white wine other than Sherry, Madeira and Marsala ... ... „	4,265	5,662	4,068	42,212	49,507	38,037
Other sorts including Vermouth and Ginger wine ... . „	28,926	28,359	26,307	1,91,675	2,02,042	1,58,159
Cider and other fermented Liquors ... „	2,300	2,760	3,102	11,790	14,835	17,479
Machinery and Mill Work :—						
Prime-Movers other than electrical—						
Locomotives.—(excldg. those for Railways)—						
Oil Engines ... ... No.	12	4	9	34,375	26,843	56,310
Parts of Oil Engines ... ... value.	.....	.....	.....	3,275	90	4,596
Steam Engines ... ... No.	155	92	76	13,62,062	8,04,294	6,92,756
Parts of Steam Engines ... value.	.....	.....	.....	1,72,613	2,76,475	3,65,328
Railway Locomotive Engines and tenders and parts ... ... „	.....	.....	.....	13,56,886	19,04,399	26,40,143
Others ... ... „	.....	.....	.....	38,990	2,735	363
Other than Locomotives—						
Gas Engines ... ... No.	17	7	43	10,367	15,689	18,827
Parts of Gas Engines ... ... value.	.....	.....	.....	12,449	16,984	28,206
Oil Engines ... ... No.	1,610	1,625	2,299	33,74,561	34,29,914	42,48,563
Parts of Oil Engines ... ... value.	.....	.....	...	6,45,631	7,34,268	6,69,559
Steam Engines ... ... No.	68	85	93	5,08,705	8,25,555	7,86,726
Parts of Steam Engines ... value.	.....	.....	.....	2,62,090	2,35,814	2,34,282
Others .. .. „	.....	.....	.....	48,667	27,894	1,81,429
Electrical machinery—						
Control and switch gear ... „	.....	.....	.....	12,51,287	10,57,517	10,21,490
Generators, alternators and dynamos „	.....	.....	.....	10,63,393	9,15,613	8,42,988
Motors ... ... „	.....	.....	.....	8,18,687	9,83,403	14,24,670
Transformers ... ... „	.....	.....	.....	12,78,415	3,42,412	2,33,510
Turbo-generating sets ... ... „	.....	.....	.....	2,78,043	1,26,676	3,04,485
Others .. .. „	.....	.....	.....	36,46,764	27,09,445	20,92,362
Aerated Water making machinery.. ... „	.....	.....	.....	80,520	65,263	66,292
Agricultural machinery ... ... „	.....	.....	.....	4,17,308	3,48,194	4,38,295
Boilers ... ... „	.....	.....	.....	16,90,269	19,72,881	24,67,646
Boot and Shoe manufacturing machinery „	.....	.....	.....	2,361	19,317	4,440

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value		
		1926-1927.	1927-1928.	1928-1929.	1926-1927.	1927-1928.	1928-1929.
					Rs.	Rs.	Rs.
Machinery & Mill Work—*contd.*							
Metal working machy. & machine tools.	value.	.....	.....	.....	16,65,854	21,38,069	18,50,226
Mining machinery ...	,,	.....	.....	.....	2,58,526	2,22,393	1,38,151
Oil crushing & refining machinery ...	,,	...	... ..	.....	4,40,987	8,00,046	10,73,790
Paper mill machinery	,,	.....	.....	.....	28,525	25,677	34,100
Refrigerating machinery	,,	.....	.....	... ..	1,79,167	2,52,903	11,79,604
Rice & flour mill machinery	,,	.....	.....	.....	5,48,105	3,29,629	4,26,995
Saw mill & wood working machinery ...	,,	.....	.....	.....	3,01,086	2,36,318	1,69,085
Sewing and knitting machines	No.	13,411	12,261	16,193	14,73,965	11,70,093	16,80,169
,, ,, ,,	parts of. value.	.....	... ..	.....	1,81,038	98,685	1,04,663
Sugar machinery	,,	.....	.....	.....	54,246	43,581	73,794
Textile machinery—			.....				
Cotton—Bleaching and Dyeing machinery	,,	... .	.....	.....	1,77,597	4,03,596	3,41,157
,, Printing machinery	,,	.....	.....	.....	37,575	9,333	24,074
,, Spinning machinery	,,	.....	.....	.....	61,39,247	70,66,825	90,36,156
,, Weaving machinery	,,	.. ...	.....	.. ...	48,39,354	59,87,555	56,22,100
,, machinery, other sorts of ...	,,	.....	.....	... ..	20,11,267	14,55,493	16,73,383
Shuttles	,,	.....	.. ...	.....	6,25,649	8,76,032	5,91,483
Wool machinery	,,	.....	.....	.....	2,21,075	50,995	25,468
Other sorts	,,	.....	.....	.. ...	1,15,689	2,89,323	3,88,762
Typewriters	No.	4,367	5,371	6,520	6,43,228	7,85,867	9,19,967
,, parts and accessories of...	value.	.....	.....	.....	42,072	59,673	86,284
Other sorts of machinery	,,	.....	.....	.....	59,39,829	58,34,660	79,33,336
Metals and Ores—							
Aluminium (Unwrought) Ingots, blocks, bars, etc.	cwts.	1,521	20	27	71,705	1,420	1,401
,, (Wrought) Circles ...	,,	45,527	61 872	60,303	43,79,840	56,41,045	49,89,135

Aluminium Wrought Sheets ... .. cwts.	1,319	1,897	2,531	1,17,195	1,57,562	1,99,038
„ „ Other kinds ... „	935	1,981	1,911	1,07,803	1,76,179	1,75,923
Brass, Bronze & similar Alloys—						
Unwrought ... ... „	862	995	20	27,201	30,778	3,576
Wrought:—						
Mixed or yellow metal for sheathings „	244,420	249,372	246,381	1,18,43,682	1,14,10,739	1,19,75,503
Other kinds ... ... „	31,789	23,013	19,167	15,93,920	12,22,566	11,24,736
Copper :—						
Ore ... ... tons.	3	.....	6	2,834	.....	4,000
Old for re-manufacture ... ... cwts.	3,462	1,620	2,179	88,973	57,809	74,990
Unwrought—Tiles, ingots, cakes, bricks and slabs .. .. „	5,131	1,374	933	2,22,551	59,996	44,176
Wrought—Rods ... ... „	4,745	6,154	3,289	2,63,351	3,23,862	1,76,737
„ Sheets ... ... „	169,474	136,360	140,755	77,00,891	65,78,204	73,14,590
„ Tubes ... ... „	3,217	2,485	801	2,29,547	1,61,866	57,685
„ Wire (other than telegraph and telephone) ... „	1,268	1,752	1,158	77,711	1,04,410	70,291
„ Other sorts... ... ... „	3,714	1,942	2,141	2,83,487	2,11,747	1,99,570
German and Nickel silver ... ... „	10,597	11,617	18,250	9,54,506	9,83,648	15,15,209
Iron :—						
Ore ... ... tons.	.....	.....	15	.....	.....	1,766
Pig ... ... „	243	1,599	469	19,679	1,33,275	38,899
Manufactures :—						
Angle tee, bolt and rod ... ... „	166	4	15	22,028	429	3,039
Bars and channels ... . „	546	426	204	1,14,932	85,861	41,802
Rice bowls ... ... „	59	32	60	21,745	10,204	19,115
Iron or Steel:—						
Anchors and cables ... ... „	25	68	33	11,018	21,614	12,539
Beams, channels, pillars, girders and bridge work... ... ... „	18,055	30,113	30,806	20,38,937	30,67,366	35,20,699
Bolts and nuts ... ... „	4,118	2,816	4,182	10,68,113	8,05,066	12,03,929
Fencing materials and wire ... „	2,099	2,825	3,372	6,57,317	7,56,138	8,65,306
Hoops and strips ... ... „	15,891	14,787	16,977	21,25,730	19,94,231	25,32,844
Nails, rivets and washers ... ... „	6,057	7,075	7,897	17,64,834	20,73,971	21,46,287
Old for remanufacture ... „	4,395	987	383	1,78,153	39,311	14,633
Pipes and fittings—cast ... ... „	4,504	5,353	2,907	9,66,949	11,61,078	6,12,086

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1926-1927.	1927-1928.	1928-1929.	1926-1927.	1927-1928.	1928-1929.
Metals and Ores—*contd.*							
Iron or Steel—(*contd.*)					Rs.	Rs.	Rs.
Rails, chairs and fish plates including those for railways	tons.	2,124	1,822	8,137	2,68,102	1,90,395	10,22,691
Wood screws and metal thread screws ...	,,	·223	433	·413	1,75,408	2,83,810	1,92,499
Sheets and plates—							
Galvanised—Corrugated	,,	50,187	72,553	75,342	1,19,43,800	1,55,07,514	1,54,18,750
,, Plain	,,	6,535	8,124	8,075	16,83,647	19,02,586	17,30,148
Tinned—Tin plates	,,	7,204	6,394	5,506	23,91,014	20,75,021	17,44,959
,, Other sorts	,,	...	911	168	... ..	3,19,733	46,868
Not galvanized or tinned	,,	18,308	23,870	21,295	22,94,023	30,70,482	27,84,264
Other sorts	,,	883	1,411	777	1,01,133	1,57,967	94,959
Sleepers and keys of Steel or Iron for Railways	,,	24,777	38,931	7,198	29,24,600	50,78,193	9,17,375
Tubes, pipes and fittings—Wrought ...	,,	7,095	8,823	8,788	20,33,247	22,09,455	21,37,840
Wire other than fencing wire	,,	1,714	2,345	3,327	2,94,913	4,03,826	5,66,361
Wire nails	,,	1,933	2,561	2,351	3,17,146	4,26,550	3,82,294
Wire rope	,,	214	265	312	1,26,636	1,46,638	1,68,406
Other manufactures of Iron or Steel ...	,,	5,063	7,820	10,613	13,34,149	18,35,534	27,48,671
Steel—Angle	,,	12,823	17,373	16,498	1[illegible],31,343	16,54,368	16,80,840
,, Spring	,,	955	1,432	499	1,62,679	2,39,950	68,986
,, Bars other than Cast Steel	,,	53,666	61,240	49,757	50,18,651	59,00,206	5[illegible],87,519
,, Cast—Tool steel	,,	498	390	282	4,08,950	3,46,370	2,82,373
Cast steel bars	,,	70	22	97	21,729	6,852	39,248
Other cast steel	,,	145	138	238	31,351	35,660	61,056
,, Ingots, blooms, billets and slabs ...	,,	144	304	241	19,822	43,092	34,394
Lead—Unwrought—Ore	,,	76	119	86	41,108	53,978	32,060
,, Pig	cwts.	149	41	91	3,294	789	476

Lead—Unwrought Other sorts ... cwts.	1,692	....	.. ...	27,309	....	.....
„ Wrought—Sheets, pipes and tubes „	8,215	8,970	11,208	2,10,635	1,88,422	2,13,040
„ „ Other sorts ... ... „	3,451	2,386	6,288	86,172	58,168	1,01,221
Quicksilver ... ... lbs.	86,639	62,310	112,810	2,48,104	2,16,042	3,98,879
Solder... ... ... cwts.	247	1,609	961	26,970	1,74,800	86,300
Tin—Unwrought ... ... „	10,326	16,674	9,924	19,70,962	31,51,614	15,57,567
„ Wrought ... ... „	246	136	153	59,006	31,968	31,533
Zinc or spelter—Unwrought ... „	24,641	43,545	28,181	5,44,675	8,13,607	4,72,378
„ Wrought or manufactured „	7,103	7,336	5,431	2,26,417	2,13,257	1,47,849
„ Other sorts ... ... „	488	84	140	9,389	1,951	3,094
Metals—Other sorts ... ... „	5,361	3,605	3,278	3,78,812	2,31,381	2,51,159
Ores—*Other sorts* ... ... tons.	10	....	... ..	1,766	....	.. ...
Manures—						
Artificial and Mineral manures—						
Nitrate of Soda ... ... „	285	376	481	51,511	67,816	76,468
Sulphate of Ammonia ... ... „	1,034	1,784	2,761	1,91,112	3,03,613	4,16,329
Other sorts ... ... „	272	205	155	35,951	29,672	20,980
Fish manures ... ... „	3,126	4,557	2,468	3,19,392	4,18,171	2,05,932
Hornmeal ... . „	518	20	... .	92,435	4,170	.....
Other kinds excldg. Oil Cake ... „	69	50	61	5,544	2,008	4,198
Matches—Safety ... ... gross of boxes	551,903	395,781	2,28,512	5,24,429	3,88,434	2,24,848
„ Other sorts ... ... „	879,825	349,367	41,113	9,10,890	3,95,348	49,576
Match making materials ... ... lbs.	88,456	40	.....	49,354	10	.....
Mats and mattings (except coir and rubber) ... ...sq. yds.	758,083	436,708	580,399	3,37,792	1,84,980	2,26,148
Oil Mineral—Kerosene ... ... gals.	13,718,485	22,034,929	26,299,342	85,27,931	1,00,45,141	1,14,75,696
„ „ Fuel ... ... „	45,003,395	49,09?,766	40,827,111	1,02,83,759	1,05,45,012	85,07,181
„ „ Lubricating ... ... „	3,546,283	38,28,027	3,462,074	50,46,676	44,68,933	41,33,508
„ Other sorts ... ... „	1,190,783	12,39,246	1,354,596	11,11,204	13,03,362	16,17,578
„ *Animal* ... ... „	3,962	7,581	17,761	12,017	23,542	41,946
„ Essential natural ... ... „	9,207	9,135	10,515	2,60,695	2,20,954	2,13,809
„ Synthetic ... ... „	2,062	2,587	2,084	89,059	1,12,328	1,26,017

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1926-1927.	1927-1928.	1928-1929.	1926-1927.	1927-1928.	1928-1929.
Oil—*contd.*				Rs.	Rs.	Rs.
Oil Linseed ... ... gals.	158,853	186,134	166,538	7,63,886	6,89,464	5,94,736
„ Other sorts ... ... „	8,651	173,342	232,137	47,465	3,41,370	5,16,426
Oil cloth and Floor cloth ... ...sq.yds.	388,275	359,923	546,696	3,98,904	3,50,954	4,95,416
Opium ... ... lbs.	.....	20	.....	.....	807	.....
Packing—Engine and Boiler of all kinds. value.	.....	.....	.....	34,639	56,634	51,844
Paints and Colours—						
Barytes ... ... cwts.	2,347	3,284	9,215	11,849	15,053	30,625
Enamels prepared ... . „	2,121	2,890	3,239	1,84,845	2,31,630	2,46,083
Graphite ... ... „	1,925	2,982	2,036	45,888	46,727	35,519
Red Lead (Genuine dry) .. ... „	10,143	11,915	10,046	2,84,773	297,918	2,27,725
„ (Reduced „) .. ... „	585	44	224	5,733	731	2,480
White Lead (Genuine „) ... ... „	2,659	3,388	2,340	75,168	90,540	60,741
„ (Reduced „) .. ... „	125	31	15	2,655	825	362
„ (Genuine moist). ... „	1,896	3,793	2,239	57,311	90,276	66,647
„ (Reduced „) ... „	343	95	70	9,737	2,474	2,052
Zinc, white (Genuine dry) ... ... „	955	1,547	5,615	32,798	43,792	128,989
„ (Reduced „) ... ... „	124	295	1,709	2,950	4,109	32,799
„ (Genuine moist) ... .. „	20,748	33,617	18,520	7,65,999	7,66,527	6,13,293
„ (Reduced „) ... ... „	134	341	75	2,464	9,253	1,803
Other sorts ... . „	71,319	79,425	82,444	22,48,137	22,18,858	23,08,643
Painter's materials—						
Turpentine ... ... „	6,455	4,927	3,357	3,50,228	1,35,248	96,475
Varnish ... ... „	11,579	11,437	11,591	8 91,198	8,24,069	7,61,603
Other sorts ... ... value.	.....	.....	.....	3,11,345	4,20,396	5,07,330

Paraffin Wax ... ... tons.	427	338	432	1,69,267	99,481	1,30,183
Paper and Pasteboard ... ... cwts.	700,856	776,065	770,367	1,06,56,640	1,15,67,206	1,13,22,915
Paper making materials ... ... ,,	7,573	1,643	10,121	94,489	15,446	1,08,621
Perfumery ... ... value.	.....	.....	.....	2,24,990	3,00,392	1,30,602
Pitch and Tar ... ... cwts.	29,307	70,545	38,816	1,38,982	4,31,654	1,88,862
Plants—living, including bulbs and seeds for sowing ... ... value	.....	.....	.....	97,476	88,907	90,753
Polishes and Compositions for application to—						
Leather ... ... value.	.....	.....	.....	4,50,733	5,12,350	5,49,658
Metals ... ... ,,	.....	.....	.....	1,23,857	1,51,029	1,63,410
Wood ... ... ,,	.....	.....	.....	45,132	48,387	40,126
Other sorts .. .. ,,	.....	.....	.....	29,835	76,723	47,513
Precious stones ... ... ,,	.. ...	.....	.....	40,06,305	53,98,045	57,12,573
Pearls ... ... ,,	.....	.....	.....	34,48,047	40,72,877	25,69,760
Printing & Litho machy. & materials ... ,,	.....	.....	... ..	9,33,370	16,01,471	14,12,401
Provisions and Oilmanstores :—						
Biscuits and cakes ... ... cwts.	6,775	7,947	8,468	7,43,240	8,58,612	8,66,031
Cheese incldg. Canned ... ... ,,	3,775	3,911	3,370	3,98,789	3,67,960	3,55,689
Cocoa & chocolate ... ... ,,	897	869	2,346	1,03,557	59,696	82,127
Milk, condensed and preserved ... ,,	6,320	4,608	4,589	4,20,341	3,53,760	3,05,493
Ham and bacon ... ... ,,	4,027	4,064	4,191	5,01,151	4,48,831	3,94,603
Farinaceous and patent food ... .. ,,	150,620	55,444	70,982	19,86,435	14,45,346	15,07,175
Jams and jellies ... ... ,,	4,385	4,334	4,115	2,23,154	2,24,272	2,09,224
Pickles, chutnies, sauces and condiments ,,	343	312	449	22,714	41,304	48,969
Confectionery .. .. ,,	9,440	8,860	9,780	8,00,667	8,78,991	9,27,791
Canned & bottled Provisions.—						
Canned or bottled fruits ... ... ,,	4,971	6,387	6,480	2,31,834	3,82,127	2,93,479
Tinned or canned fish ... ... ,,	2,427	1,298	2,243	1,38,859	88,241	1,31,642
Vegetable Products—						
Vegetable Ghee, etc. ... ... ,,	... .	¶ 147,660	131,448	.....	¶ 67,22,458	54,93,919
Other sorts ... ... ,,	* 189,704	34,661	42,911	*95,76,211	24,15,318	27,03,557
Ghi ... ... ,,	567	245	134	36,488	14,872	12,403
Isinglass ... ... ,,	386	514	194	79,203	1,14,655	47,407
Other sorts of Provisions .. ... value	.....	... ..	...	1,62,857	1,82,258	2,34,814

¶ Separately recorded since 1st April 1927. * Includes Vegetable Ghee, etc.

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—*(continued)*.

ARTICLES.	Quantities.			Value.		
	1926-1927.	1927-1928.	1928-1929.	1926-1927.	1927-1928.	1928-1929.
				Rs.	Rs.	Rs.
Prints, Engravings and Pictures ... value.	.....	.....	.....	1,92,886	2,02,113	2,70,019
Rubber :—Raw ... ... lbs.	1,987	163	6,918	3,925	375	10,847
Manufactures :—						
Pneumatic motor covers ... ... No.	110,438	147,426	133,059	43,41,874	60,96,964	50,46,081
,, ,, tubes ... ... ,,	133,209	166,602	129,978	9,02,921	11,98,029	9,15,894
,, ,, cycle covers ... ,,	5,991	5,310	2,441	62,618	68,570	39,073
,, ,, ,, tubes ... ,,	5,909	12,154	5,345	25,580	25,965	14,142
,, cycle covers ... ... ,,	257,074	262,456	285,220	5,78,310	4,15,885	6,27,035
,, ,, tubes ... ... ,,	314,142	311,317	436,871	4,08,919	3,74,948	5,05,877
Solid rubber tyres ... ... ,,	3,834	4,297	2,483	5,32,023	6,58,130	3,79,552
Other sorts ... ... value.	.....	.....	.....	13,13,298	11,78,266	9,48,401
Seeds—Essential ... ... tons.	748	925	848	2,68,860	4,31,226	4,01,276
Non-Essential copra or cocoanut kernel ,,	136	1,423	1,511	63,923	5,38,959	5,09,167
Non-Essential, *Other sorts*. ... ... ,,	354	151	434	92,243	37,952	1,02,072
Other than oil seeds ... ... ,,	76	12	45	37,594	11,366	20,327
Shells and Cowries—						
Cowries ... ... cwts.	14,970	6,082	8,283	1,14,261	40,551	52,627
Shells ... ... ,,	14,027	18,965	23,938	83,532	62,971	79,407
Smoker's requisites ... ... value.	.....	.....	.....	1,40,233	2,92,764	1,85,550
Soap ... ... cwts.	168,907	167,968	170,592	56,61,264	60,07,353	58,19,077

Spices—Betelnuts ... ... cwts.	164,914	121,676	166,439	32,99,609	25,11,921	28,44,920
„ Cardamoms ... ... „	388	119	63	25,964	13,752	12,298
„ Cassia ... ... „	42,220	27,715	34,734	8,46,598	5,26,655	5,61,318
„ Cloves ... ... „	63,906	63,577	53,100	29,36,158	28,37,326	25,49,935
„ Ginger ... ... „	1,446	952	5,161	52,512	37,806	1,59,428
„ Nutmegs ... ... „	4,097	4,328	4,210	3,59,953	3,73,202	3,64,775
„ Pepper ... ... „	12,480	2,166	3,987	5,46,514	1,85,895	3,27,715
„ Other sorts ... ... „	1,862	2,835	2,859	1,89,775	2,11,996	1,90,501
Starch ... ... „	48,923	179,056	129,845	5,26,260	17,71,498	12,53,304
Farina and potato flour ... ... „	71,981	68,148	38,086	8,41,905	8,39,063	4,22,321
Stationery ... ... value.	.....	... ..	.....	31,39,570	38,15,579	32,07,952
Stones and Marble... ... . tons.	2,037	1,655	1,509	1,45,689	1,56,724	1,63,340
„ „ „ Articles of ... ... „	324	315	55	60,606	68,116	30,306
Sugar—						
Beet ... ... „	87,141	14,930	6,334	1,76,02,239	30,40,643	12,67,115
Sugar 16 Dutch Standard and above. „	95,913	161,467	195,436	1,95,42,781	3,24,21,645	3,87,05,956
„ 15 „ „ and below. „	224	359	120	50,930	70,986	29,492
Molasses ... ... „	1,119	1,221	1,061	66,579	61,181	44,577
Tallow and Stearine—Grease and other sorts ... ... cwts.	83,823	81,581	66,338	27,08,116	23,80,518	19,71,421
Tea Black ... ... lbs.	1,428,633	1,622,148	3,162,538	10,20,800	11,99,762	22,05,477
Tea Green ... ... „	4,341,698	3,115,670	2,371,415	40,09,783	28,13,423	21,81,699
Telephones, material for construction and accessories ... ... value	.....	c	... ..	1,83,750	1,43,684	1,02,814
Textiles—						
Cotton Raw ... ... tons	45,104	66,044	28,783	4,97,17,684	6,74,12,669	3,89,26,894
„ Waste ... ... cwts.	131	313	137	682	10,383	5,833
„ Twist and Yarn ... ... lbs.	28,285,806	28,627,487	20,596,714	3,69,54,430	3,70,70,744	2,96,88,686

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—*(continued)*.

ARTICLES.	Quantities.			Value.		
	1926-1927.	1927-1928.	1928-1929.	1926-1927.	1927-1928.	1928-1929.
				Rs.	Rs.	Rs.
Cotton Blankets ... ... lbs.	123,257	93,437	73,271	95,773	82,467	57,751
,, Canvas ... ... yards.	604,923	496,796	754,987	2,65,220	2,10,360	4,57,379
,, Handkerchiefs ... ... No.	1,954,638	1,509,461	1,988,132	3,43,028	2,65,886	3,09,209
,, Shawls ... ... ,,	91,456	786	840	24,075	2,285	1,897
,, Hosiery ... ... value	.....	.....	.....	30,57,083	37,88,831	29,70,627
,, Lace and patent net ... ... yards.	847,564	1,135,176	1,132,450	5,54,772	6,49,368	6,32,196
,, Grey Piece-Goods, unbleached ,,	97,301,035	139,400,504	150,023,184	2,71,28,991	3,44,04,630	3,59,53,305
,, White Piece-Goods bleached ... ,,	95,823,588	112,946,276	134,932,572	3,52,03,958	3,64,23,898	4,17,58,026
,, Coloured, printed or dyed Piece-goods ... ... ,,	134,523,312	176,904,824	201,718,218	5,37,42,232	6,13,93,338	6,80,93,970
,, Fents of all descriptions ... ,,	19,328,693	34,432,103	34,452,472	58,35,295	87,13,709	84,76,420
,, Rope ... ... lbs.	713,166	679,659	709,198	8,70,607	8,17,980	8,84,466
,, Thread, Sewing ... ... ,,	675,971	771,329	721,361	23,57,616	26,31,856	25,57,198
,, Manufactures, other sorts ... value.	.....	.....	.....	7,49,725	5,96,437	7,07,100
Flax—Canvas ... ... yards	353,613	439,656	481,233	2,82,091	4,13,461	4,09,859
,, Piece-Goods ... ... ,,	496,249	473,999	668,615	2,69,524	2,82,502	3,47,775
,, Thread, Sewing ... ... lbs.	8,053	12,499	10,406	23,252	43,314	32,677
Flax—Manufactures, other sorts ... value.	.....	.....	.....	3,60,002	2,80,883	3,10,686
Haberdashery and Millinery ... ... ,,	.....	.....	.....	43,38,208	50,65,723	53,93,251
Hemp—Raw ... ... cwts.	45	45	80	3,206	3,288	5,768
,, Manufactures ... ... value.	.....	.....	.....	1,70,347	38,863	38,977

Jute—Canvas ... ... yards.	1,48,125	110,914	156,079	1,08,131	84,264	1,10,894
,, Manufactures, other sorts ... value.	.....	.....	.....	2,41,602	2,24,371	6,30,794
Silk—Raw ... ... lbs.	1,138,781	1,506,686	1,373,867	67,76,263	88,34,514	76,52,509
,, Waste ... ... ,,	59,530	1,802	1,149	89,939	1,571	1,164
,, Yarn—noils and warps ... ... ,,	968,930	1,155,699	1,848,356	53,50,284	53,51,423	78,58,266
,, Piece-goods mixed with other materials ... ... yards	1,661,494	1,937,712	2,224,123	23,31,941	26,49,766	29,56,210
,, Piece-goods ... ... ,,	14,799,864	16,827,878	17,307,720	1,84,64,656	1,98,68,642	1,93,75,504
,, Thread for sewing ... ... lbs.	4,758	14,954	10,218	69,238	1,51,187	1,41,084
,, Manufactures, other sorts ... ,,	41,752	14,433	9,943	2,38,531	1,43,376	1,40,072
Wool—Raw... ... ... ,,	4,145,751	4,190,936	3,397,436	25,30,682	30,12,450	23,69,211
,, Yarn and Knitting Wool ... ... ,,	274,061	294,533	274,301	6,79,333	7,53,668	11,05,167
,, Blankets ... ... ,,	185,021	285,261	1,287,584	1,71,282	2,44,611	17,47,759
,, Carpets and rugs ... ... ,,	565,552	831,317	168,933	12,80,685	15,47,583	4,27,890
,, Hosiery ... ... ,,	85,235	195,250	108,571	4,12,716	8,94,418	5,26,222
,, Piece-goods ... ... yards.	5,855,053	7,142,690	6,720,419	1,26,25,657	1,40,44,590	1,38,85,448
,, Shawls ... ... No.	165,425	124,705	118,156	6,83,380	6,23,692	7,21,534
,, Manufactures, other sorts ... lbs.	74,451	53,517	41,570	1,24,644	61,720	66,876
Artificial Silk—						
Artificial silk yarn ... ... ,,	5,111,635	6,107,539	5,348,165	91,23,469	1,22,12,597	95,17,094
Piece-goods of cotton & artificial silk.. yards.	25,485,046	28,481,143	32,150,156	1,97,25,408	2,21,37,973	2,15,98,945
Other sorts ... ... value.	.....	.....	.....	4,40,012	5,16,785	4,62,537
Tobacco—						
Unmanufactured ... ... lbs.	31,667	48,110	19,849	58,744	56,765	18,542
Manufactured—						
Cigars ... ... ,,	11,152	17,624	15,338	60,501	89,591	77,596
Cigarettes... ... ... ,,	1,194,302	1,069,466	795,383	71,37,788	59,60,839	33,53,368
Tobacco for pipes and cigarettes ... ,,	58,821	50,707	42,579	3,54,085	2,31,173	1,88,927
Other sorts ... ... ,,	10,221	22,931	10,648	55,448	51,478	43,680

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*concluded*).

ARTICLES.	Quantities.			Value.		
	1926-1927.	1927-1928.	1928-1929.	1926-1927.	1927-1928.	1928-1929.
				Rs.	Rs.	Rs.
Toilet requisites ... ... value.	.....	.....	.....	21,06,849	22,35,192	23,32,721
Toys ... ... „	.....	.....	.....	18,38,539	20,19,420	21,33,227
Requisites for games and sports ... „	.....	.....	.....	5,81,948	7,20,100	6,38,395
Umbrellas (including parasols and sun-shades) ... ... No.	83,936	59,197	71,031	2,59,932	1,87,303	2,34,088
Umbrella fittings ... ... value.	.....	.....	.....	9,41,384	10,53,592	13,35,687
Vehicles—excluding locomotives, etc., for railways:—						
Carriages and Carts not mechanically propelled excluding Railway Carriages and Trucks ... ... No.	755	434	342	1,09,232	96,564	99,792
Carriages, parts of excluding Rubber Tyres ... ... value.	.....	.....	.....	1,14,160	1,10,837	82,537
Perambulators and children's go carts and parts ... ... „	.....	.....	.....	1,08,195	96,897	1,25,849
Cycles imported entire or in sections. No.	33,338	37,113	46,861	14,55,961	14,14,393	16,88,416
Parts of Cycles and accessories ...value.	.....	.....	.....	12,56,574	12,03,826	14,33,939
Motor Cars including taxicabs ... No.	3,573	4,093	6,705	95,13,494	1,11,63,746	1,48,61,536
„ Cycles including scooters ... „	383	332	326	1,72,685	1,95,439	1,97,900
„ Omnibuses, vans and lorries.. „	1,601	1,951	4,254	29,46,018	33,25,883	62,57,375
Carriages and Parts for Railways .. value.	.....	.....	.....	33,93,073	88,70,333	36,29,369
Waggons Parts for Railways ... „	.....	.....	.....	2,78,587	3,01,31[illegible]	3,18,802

Parts of mechanically propelled vehicles and accessories ... ... value	.....	.....	.....	31,88,009	36,28,324	49,64,978
Air Craft and parts of ... ... „	.....	.....	.....	9,912	1,678	1,08,668
Ships, parts of ... ... „	.....	.....	.....	1,05,129	5,23,518	81,062
Wax of all kinds other than Paraffin Wax ... ... cwts	1,339	1,426	1,310	73,920	75,339	68,075
Wood and timber :—						
Jarrah wood ... ... Cubic tons.	.....	.....	1,099	.....	.....	88,899
Deal and pine wood ... ... „ „	5,800	4,582	5,480	7,07,014	4,64,463	5,42,004
Teak wood ... ... „ „	7,321	10,409	11,556	11,50,755	15,93,663	17,61,217
Sleepers of wood for Railways ... tons	1,325	2,840	344	2,18,601	3,15,344	45,278
Sandalwood ... ... „	828	359	471	2,01,083	1,90,799	2,06,298
Wood and Timber—Other kinds of value.	.....	.....	.....	*15,49,474	* 17,48,534	13,16,595
Manufactures of Wood other than Cabinetware and Furniture ... „	.....	.....	.....	4,15,219	4,66,591	4,70,087
¶ Articles imported by Post ... ... „	.....	.....	.....	1,45,21,951	1,58,91,124	1,68,28,443
All other Articles ... ... „	.....	.....	.....	31,30,439	35,72,549	30,15,592
Total Value Rs.	.....	.....	.....	76,85,18,040	86,36,15,138	84,11,73,697
Treasure—Gold (Private) ... ozs.	3,361,149	2,711,565	2,318,839	19,25,48,315	15,50,63,137	13,26,37,580
„ Silver (Private) ... „	98,882,582	80,603,924	72,265,159	15,57,32,565	12,10,46,229	11,02,88,640
Total Gold and Silver... ozs	102,243,722	83,315,489	74,583,998	34,82,95,880	27,61,09,366	24,29,26,220
Grand Total Value Rs.	.....	.....	.....	1,11,68,13,920	1,13 97,24,504	1,08,40,99,917

¶ Excludes Imports by Post of Jewellery, Precious Stones, Gold and Silver Thread, Cigarettes and Cinematograph Films which are included under their appropriate heads.

* Includes Jarrah Wood.

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS.

Quantities and Value of the principal articles exported in the years ending 31st March 1927-1928 and 1929.

ARTICLES.	Quantities.			Value.		
	1926-1927.	1927-1928.	1928-1929.	1926-1927.	1927-1928.	1928-1929.
INDIAN PRODUCE AND MANUFACTURES.				Rs.	Rs.	Rs.
Animals, living ... ... No.	16	372	1,520	9,178	28,170	58,005
Apparel ... ... value.	.....	.....	.....	2,64,232	3,60,183	234,370
Art, works of ... ... „	.....	.....	.....	1,30,286	1,14,773	95,858
Books, printed and printed matters ... cwts.	5,847	7,107	8,117	6,11,138	7,14,422	667,837
Boots and Shoes ... ... pairs.	109,585	139,641	178,869	1,91,921	2,67,483	5,67,821
Bristles ... ... cwts.	1,702	1,894	1,854	6,61,581	7,87,927	7,73,187
Building and Engineering Materials .. value.	.....	.....	.....	38,840	9,901	9,887
Candles of all kinds ... ... lbs	185,953	121,702	11,710	90,016	45,778	5,179
Casein ... ... cwts.	12,108	10,641	13,360	4,63,527	4,80,245	4,90,857
Chemicals and chemical preparations ... value.	.....	.....	.....	1,64,303	2,17,998	69,632
Coal and Coke—						
Coal ... ... tons.	2,795	25	3	58,173	1,350	50
Coke ... . „	87	15	17	4,778	678	720
Coffee ... ... cwts.	4,457	6,154	8,661	4,12,358	5,01,850	3,23,894
Coir, unmanufactured and manufactured (excluding Rope) ... ... tons	158	201	158	75,630	98,673	85,546
Drugs and Medicines—						
Nux-vomica ... ... cwts.	2,098	1,487	318	19,714	17,766	4,602
Other sorts ... ... value.	.....	.....	.....	3,45,584	3,75,075	5,45,983
Dyeing and Tanning Substances—						
Indigo ... ... cwts.	64	16	.....	17,190	3,540	.....
Myrabollams ... ... „	744,885	890,643	514,279	39,52,138	52,93,448	32,17,688
Turmeric ... ... „	36,886	35,104	35,000	9,75,345	8,73,922	9,61,056
Other sorts ... ... „	6,741	5,922	5,543	2,00,976	1,62,856	2,21,169

Fish (excluding Canned Fish)—						
Fish—dry Unsalted	cwts.	4,233	9,722	8,544	1,23,369	2,99,113	2,40,787
„ „ Salted	„	.....	141	291	....	2,320	6,535
Fishmaws and sharkfins	„	3,692	2,989	2,851	7,57,610	5,95,409	3,85,254
Fodder, Bran and Pollards—							
Other sorts of Bran and Pollards ...	tons.	1,305	3,199	1,848	1,86,451	3,73,630	2,73,770
Other sorts of fodder	„	3	4	15	1,000	206	1,969
Fruits and Vegetables—Fresh ...	value.	.....	.....	.....	14,53,849	16,22,304	15,21,916
„ „ Dry	tons.	1,499	1,795	.....	5,92,245	7,07,368	5,09,916
Furniture and Cabinetware	value.	.....	.....	.....	3,21,864	3,15,812	1,94,247
Glass and Glassware	„	.....	.....	.....	1,05,140	1,31,826	1,13,627
Grain, Pulse and Flour—							
Barley	tons.	538	767	2,873	1,17,553	1,15,269	4,36,784
Jowar and Bajree	„	14,124	18,866	42,033	18,99,700	32,10,279	66,32,173
Maize	„	15	88	305	2,575	13,754	49,690
Pulse—Gram	„	3,037	3,192	3,446	7,23,631	7,34,963	8,00,267
„ Lentils...	„	9,999	9,980	11,471	19,86,672	19,05,519	23,21,714
„ Beans	„	198	203	193	46,328	50,980	49,273
„ Other sorts	„	1,678	2,060	3,861	4,55,300	5,43,806	10,25,586
Rice not in the husk	„	16,066	19,793	16,879	42,87,527	49,58,447	42,76,264
Wheat	„	6,398	1,836	3,652	11,71,966	5,11,441	7,55,421
Wheat Flour	„	21,377	22,100	18,152	52,90,108	52,14,902	44,38,667
Other sorts	„	655	1,456	1,961	1,46,771	3,02,997	3,02,795
Rice Flour and Ground Rice ...	„	21	644	457	4,604	1,23,110	81,082
Other sorts	„	644	415	1,513	1,42,992	1,80,397	2,02,795
Gums and Resins—							
Arabic	cwts.	8,134	9,475	5,069	2,15,610	2,77,271	1,86,371
Other sorts	„	21,618	35,045	39,269	8,50,015	13,84,942	15,51,501
Hardware and Cutlery including Platedware	value.	.....	.....	.....	3,56,218	4,59,680	3,90,425
Hides and Skins—							
Hides—raw	tons	398	575	1,675	5,72,811	9,44,657	33,68,555
Skins—Raw	„	4,576	4,195	4,878	66,45,640	71,71,282	88,00,692
Hides—Tanned or Dressed	„	945	1,614	1,218	33,58,301	57,46,128	46,00,151

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1926-1927.	1927-1928.	1928-1929.	1926-1927.	1927-1928.	1928-1929.
				Rs	Rs.	Rs.
Hides and Skins—*contd.*						
Skins—Tanned or Dressed ... ... tons	782	925	802	43,67,466	50,73,858	51,54,087
Cuttings of Hides and skins raw ... ,,	122	69	7	30,780	13,090	1,750
Horns tips & pieces of horn ... ... cwts	8,468	9,305	5,750	2,07,950	2,28,539	1,51,243
Instruments, apparatus and appliances and part thereof ... ... value.	.....	.....	.....	95,329	1,37,277	1,39,562
Jewellery and Plate of gold and silver ,,	.....	.....	.....	51,170	44,941	15,141
Kapok ... ... cwts.	15,755	9,200	6,228	8,99,052	4,36,194	2,47,475
Lac ... ... ,,	2,872	4,479	6,628	3,69,514	3,22,446	4,07,415
Leather, Unwrought ... ... ,,	2,236	2,410	2,362	5,747	3,91,629	4,23,337
Manufactures—						
Bags, Trunks and travelling requisites ... ... value.	.....	.....	.....	46,478	47,077	57,837
Saddlery and harness ... ... ,,	.....	.....	.....	19,805	7,766	26,471
Other sorts ... ... ,,	.....	.....	.....	81,425	1,43,184	1,24,624
Manures:—						
Bones ... ... tons.	8,767	10,781	6,56[illegible]	10,23,418	12,91,521	7,70,923
Other sorts ... ... ,,	375	654	1,380	67,425	1,19,176	2,21,335
Metals and Ores—						
Brass, Bronze and similar alloys, Wrought ... ... cwts.	2,556	3,428	3,509	5,55,690	6,36,165	6,21,528
Copper—Wrought ... ... ,,	962	1,163	1,011	94,350	1,04,381	89,856
Ferro Manganese ... ... tons.	.....	4,000	.....	.....	1,08,000	.....
Ferruginous Manganese Ore ... ,,	.....	8,330	1,960	.....	2,50,500	58,800
Iron or Steel manufactures ... ... ,,	1,691	451	486	1,70,583	1,18,851	1,15,689
Manganese Ore ... ... ,,	227,176	266,273	2,73,285	61,93,322	68,82,545	80,14,858
Metals—Other sorts ... ... cwts.	2,723	5,389	5,409	4,64,027	8,15,078	7,25,257
Ores—Other sorts ... ... tons.	8,937	12,157	6,125	1,66,012	2,21,868	98,830

Mica ... ... cwts.	34	109	24	26,366	55,136	19,024
Oils—						
Animal ... ... gallons.	2,137	.....	.....	3,191	...	.....
Essential—Cinnamon ... .. „	.....	31	.....	.....	755	.....
„ Sandalwood oil ... .. „	14,558	14,419	16,567	20,64,200	20,53,158	24,19,132
„ Ginger grass oil ... „	611	321	417	24,493	13,825	18,950
„ Palm rosa ... ... „	7,483	9,264	6,331	3,18,555	3,67,675	3,49,514
„ Thymol ... ... „	.....	199	... ...	.. ...	16,408	.....
„ Other sorts ... ... „	2,484	2,027	2,104	50,177	40,780	49,470
Cocoanut ... . „	4,883	8,172	7,762	17,371	27,217	28,010
Castor ... ... „	2,403	141,597	235,608	6,635	3,20,846	5,81,886
Groundnut ... ... „	13,219	46,307	342,646	41,020	1,48,360	7,28,157
Gingelly ... ... „	49,607	76,372	140,894	1,22,680	2,25,715	4,19,692
Linseed ... ... „	2,014	2,432	631	6,797	6,370	1,425
Mustard or rape seed ... . „	3,287	3,397	2,911	10,214	11,542	10,250
Vegetable, Non-Essential, other sorts. „	133	568	223	585	1,681	745
Mineral oil ... ... „	683	2,459	2,656	1,173	4,936	3,554
Oil Cakes—						
Ground nut cake ... ... tons.	35,379	71,892	85,881	49,64,754	1,01,17,879	1,16,29,539
Linseed cake ... ... „	28,369	30,952	47,192	37,19,948	40,34,535	61,29,967
Rape and Sesamum cake ... „	66	126	1,155	12,291	16,218	1,57,059
Other sorts ... ... „	2,410	1,554	7,199	3,24,905	1,66,096	9,82,742
Opium ... ... lbs.	20	20	27	750	750	2,362
Perfumery ... ... value	.....	... ..	.....	97,196	1,14,102	90 804
Paints and *Painters' materials* ... „	.....	.....	.....	82,260	56,397	83,871
Papers and Pasteboard ... ... cwts.	247	242	292	22,378	16,462	11,877
Paper Making Materials ... . „	7,277	8,525	5,092	88,475	1,05,846	1,13,880
Precious Stones and Pearls ... ... value.	.....	.....	.....	21,908	18,765	13,027
Provisions and Oilmanstores—						
Butter ... ... cwts.	4,957	4,570	4,862	5,82,534	5,43,314	5,56,735
Ghi ... ... „	3,175	3,316	4,170	3,63,344	3,81,063	4,74,045
Pickles, chutnies, and condiments... „	12,767	14,823	13,560	3.81,531	4,68,242	3,91,854
Other sorts ... ...value.	...	.....	.....	1,77,249	2,78,962	3,62,936
Seeds—						
Essential—						
Ajma ... ... tons.	160	162	187	61,131	63,679	68,032
Ajwan... ... ... „	10		40	3,390	1,965	16,165

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1926-1927.	1927-1928.	1928-1929.	1926-1927.	1927-1928.	1928-1929.
Seeds—*contd.*				Rs.	Rs.	Rs.
Essential—*contd.*						
Coriander ... ... tons.	661	705	793	3,11,139	3,56,836	4,18,440
Cummin ... ... ,,	513	556	619	4,36,176	4,56,192	5,11,148
Fennel ... . ,,	358	560	678	1,36,645	2,34,989	3,36,940
Fenugreek ... ... ,,	527	677	791	1,89,704	2,49,982	2,69,805
Sawa or Dil ... ... ,,	827	974	550	2,15,181	2,43,491	1,38,600
Others ... ... ,,	7	8	12	3,779	5,746	9,037
Castor ... ... ,,	55,091	90,805	71,187	1,09,33,749	1,89,52,296	1,45,67,285
Copra or cocoanut kernel ... ... ,,	112	184	125	71,894	71,674	78,826
Cotton ... ... ,,	42,786	133,346	125,137	37,74,515	1,24,95,613	1,27,06,462
Groundnuts ... ... ,,	50,050	141,717	202,866	1,25,21,723	3,51,61,585	5,06,22,885
Linseed ... ... ,,	78,278	88,714	79,743	1,76,12,826	1,89,91,144	1,73,90,403
Mowra ... ... ,,	14,500	4,490	6,982	23,18,270	6,81,329	11,00,579
Mustard ... ... ,,	793	1,751	3,937	2,67,502	5,46,335	11,07,038
Niger ... ... ,,	587	1,254	2,568	1,46,394	2,86,371	5,53,453
Poppy ... ... ,,	1,595	2,241	546	4,98,836	7,78,840	1,94,583
Rape ... ... ,,	3,686	3,658	8,168	9,24,887	8,86,639	18,64,651
Teelseed ... ... ,,	1,264	9,600	29,138	3,96,806	27,78,339	78,15,282
Other sorts ... ... ,,	1,268	2,454	698	3,06,341	5,28,257	3,59,682
Soap ... ... cwts.	6,696	7,529	14,716	2,04,103	1,80,765	3,24,190
Spices :—						
Betelnuts ... ... ,,	1,951	2,475	1,857	1,14,776	1,37,532	1,12,608
Cardamoms ... ... ,,	5,983	5,787	5,050	18,45,652	15,85,588	13,34,608
Chillies ... ... ,,	3,504	7,947	7,711	1,14,550	2,59,731	2,66,200
Ginger ... ... ,,	34,132	29,759	26,042	13,29,916	11,48,473	9,99,077

Pepper ... ... cwts.	30,860	49,595	25,956	19,33,433	38,00,770	21,13,999
Other sorts ... ... ,,	119	556	456	4,000	22,048	17,135
Stationery excluding Paper ... ... value.	.....	.....	.....	60,022	80,444	72,395
Sugar—16 Dutch standard and above ... tons.	130	159	119	81,823	97,734	68,909
Sugar—Molasses ... ... ,,	116	147	94	57,266	88,823	55,024
Tea Black ... ... lbs.	1,332,777	693,464	407,928	15,20,602	8,01,914	4,28,848
Tallow and Stearine including grease and animal fat ... ... cwts.	3,225	4,043	4,721	1,50,482	1,96,704	2,20,318
Textiles:—						
Cotton—Raw ... ... Bales of 400 lbs. or tons.	2,093,996 373,925	1,701,030 303,756	2,627,728 469,237	39,99,32,359	30,60,09,594	47,11,74,357
,, Waste ... ... cwts.	230,672	172,529	211,423	52,86,936	44,68,599	43,20,397
,, Twist and yarn ... ... lbs.	41,205,685	24,152,187	23,925,868	3,06,22,308	1,84,33,336	1,92,85,870
,, Canvas ... ... yds.	39,503	6,886	13,452	32,675	5,872	10,964
,, Handkerchiefs and shawls ... No.	133,512	259,540	143,502	78,985	1,01,843	54,960
,, Hosiery ... ... value.	.....	.....	.....	44,745	46,555	52,385
,, Grey piece-goods (unbleached) yds.	19,333,436	17,430,950	15,721,713	57,83,896	50,25,764	47,12,423
,, White piece-goods (bleached) ,,	1,110,937	1,036,518	1,063,969	3,19,971	3,80,356	3,53,756
,, Coloured printed or dyed piece-goods... ... ... ,,	129,503,893	106,528,363	89,970,878	4,06,01,017	3,35,14,039	2,66,47,522
,, Thread, sewing ... ... lbs.	202,808	250,390	222,466	3,32,618	3,87,787	3,23,352
,, Manufactures, other sorts ... ,,	1,186,170	1,882,883	1,277,574	11,53,712	17,74,757	11,23,993
Haberdashery and Millinery ... ...value.	.....	.....	.....	8,75,632	8,03,988	8,61,380
Hemp—Raw ... ... cwts.	96,384	112,314	87,726	18,58,056	22,00,600	16,38,341
,, Manufactures ... ... value.	.....	.....	.....	1,500	.....	.....
Jute Manufactures ... ... ,,	.....	.....	.....	10,80,960	9,25,307	8,01,128
Silk—Raw ... ... lbs.	235,886	171,802	278,087	4,13,409	4,40,769	3,53,878
,, Goods mixed with other materials yds.	55,090	68,232	19,040	50,525	61,294	21,350
,, Piece-goods ... ... ,,	3,875	21,376	2,650	8,750	26,930	4,399
,, Thread, sewing ... ... lbs.	790	580	4,600	5,200	2,400	17,200
,, Other sorts ... ... ,,	155	636	124	1,898	3,750	836
Wool—Raw ... ... ,,	17,158,512	19,421,487	23,374,619	1,58,91,700	1,71,35,237	2,04,30,359
,, Carpets and rugs ... ... ,,	805,165	986,628	1,116,835	30,44,050	37,72,728	42,82,425
,, Piece-goods ... ... yds.	27,401	18,403	12,305	45,999	33,716	22,985
,, Shawls ... ... No.	54	1,300	1,647	650	3,840	5,163

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued*)

ARTICLES.	Quantities.			Value.		
	1926-1927.	1927-1928.	1928-1929.	1926-1927.	1927-1928	1928-1929.
Textiles—*contd.*				Rs.	Rs.	Rs.
Wool manufactures, other sorts ... lbs.	60,981	139,434	236,064	1,04,188	3,74,590	4,00,917
Tobacco—						
Unmanufactured ... ... „	4,892,388	6,893,980	8,631,370	34,02,308	34,42,445	35,10,758
Manufactured Cigars ... ... „	11,311	7,396	5,496	23,596	15,757	10,438
„ Cigarettes ... ... „	8,395	6,442	8,760	12,932	8,631	7,807
„ Other sorts ... ... „	1,416	2,361		1,410	1,305	
Toys and requisites for games and sports including fishing tackle ... value.	.....	.....	.....	1,76,255	1,16,122	1,90,984
Umbrellas, Parasols and sunshades ... No.	36,810	42,623	78,833	82,998	92,913	1,26,901
Wax of all kinds ... ... cwts.	546	389	203	57,623	36,607	17,905
Vehicles of all kinds ... ... value.	.....	.....	.....	6,392	3,832	2,608
Wood and Timber—						
Teakwood ... ... Cubic tons.	1,093	1,685	1,598	2,76,433	3,83,463	4,16,042
Sandalwood ... ... tons.	614	688	904	10,47,900	10,98,960	16,22,145
Wood and Timber, other kinds of value.	.....	.....	.....	56,582	1,03,696	77,399
„ Manufactures of, other than cabinetware and furniture. „	.....	.....	.....	1,08,959	1,34,356	1,27,744
Articles exported by Post ... ... „	.....	.....	.....	1,06,61,281	1,13,41,866	1,03,50,888
All other Articles ... ... „	.....	.....	.....	22,59,358	26,27,671	28,54,806
Total Indian Merchandise Value Rs.	.....	.....	.....	65,21,61,110	60,23,69,058	78,69,84,019
FOREIGN MERCHANDISE.						
Animals, Living ... ... No.	131	167	93	3,09,260	3,65,145	2,02,385
Apparel ... ...value.	.....	.....	.....	12,91,692	10,45,393	13,20,940

Arms, ammunition and parts thereof ...	value	.....	.....	.....	45,446	76,799	1,49,076
Books and printed matter	cwts.	514	612	797	1,35,525	1,50,107	1,58,651
Boots and Shoes	pairs.	4,946	8,511	4,600	20,102	34,199	15,350
Building and engineering materials ...	value.	.....	.....	.....	19,584	11,428	11,782
Candles	lbs.	420	48,331	33,857	180	17,501	10,813
Canes and Rattans	cwts	406	400	304	19,982	20,526	12,738
Chemicals and chemical preparations. ...	value.	.....	.....	.....	1,70,398	2,04,578	1,25,056
Clocks and Watches and parts thereof ..	,,	.....	.....	.....	20,088	51,890	23,215
Coal and Coke	tons.	33,802	47,811	31,784	7,67,912	10,55,182	6,13,291
Coffee	cwts.	6,739	4,457	4,476	3,48,669	2,34,138	2,49,044
Cutlery	value.	.....	.....	.....	2,27,171	2,60,336	2,56,293
Drugs and Medicines—							
Assafoetida	cwts.	1,350	1,164	1,253	77,766	67,120	70,609
Camphor	lbs.	10,667	2,506	2,891	27,210	5,325	7,481
Other sorts	value.	.....	.....	.....	1,44,720	1,78,492	1,54,249
Dyeing and Tanning substances—							
Cochineal	cwts.	66	448	210	9,906	73,043	41,937
Alizarine	lbs.	1,229	94,270	2,240	750	68,596	1,820
Aniline	,,	188,376	1,042,163	131,184	3,86,506	21,83,244	2,54,359
Saffron	,,	11,867	11,572	7,996	44,632	59,189	30,853
Other sorts	cwts.	1,885	1,884	2,624	81,709	76,299	52,586
Earthenware and Porcelain	value.	.....	.....	.....	1,74,186	1,35,044	1,14,461
Fish—Fishmaws and sharkfins	cwts.	2,886	2,752	2,747	5,83,075	4,19,697	4,18,902
Dry, salted and unsalted.. ...	,,	84	214	311	2,760	5,560	4 830
Fruits and Vegetables—Fresh	value.	.....	.....	.....	43,028	22,739	29,889
Fruits and Vegetables, Dry—Dates ...	tons.	590	348	435	1,35,992	1,07,726	89,192
,, ,, ,, Other sorts ...	,,	906	1,521	858	7,48,195	13,03,602	8,96,472
Furniture and Cabinetware	value.	.....	.....	.....	85,634	79,206	56,277
Glass and Glassware—							
Beads and false pearls	cwts.	400	514	343	37,115	44,044	27,813
Other glassware	value.	.....	.....	.....	3,54,746	3,44,248	3,06,663

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1926 1927.	1927-1928.	1928-1929.	1926-1927.	1927-1928.	1928-1929.
				Rs.	Rs	Rs.
Gums and Resins—						
Arabic ... ... cwts.	15,150	18,867	24,319	5,04,634	6,37,457	9,63,265
Benjamin ... ... ,,	366	788	1,719	21,147	41,679	84,304
Olibanum ... ... ,,	16,787	19,945	20,986	5,20,567	6,72,150	7,59,377
Other sorts ... ... ,,	14,374	20,018	35,036	6,74,286	11,71,978	15,63,350
Hardware ... ... value.	.....	.....	.....	11,24,207	12,28,259	11,78,186
Hides and Skins—						
Skins—Raw ... ... tons.	324	431	326	1,15,28,006	1,92,07,380	1,52,73,377
Skins—Dressed or Tanned ... ... ,,	.....	2	1	2,129	60,723	7,130
Horns, tips and pieces of horn and hornmeal ... ... cwts.	1	3	2	875	4,000	195
Ivory, unmanufactured ... ... lbs.	27,801	33,999	17,758	1,66,599	2,21,279	1,02,355
,, manufactured ... ... value.	.....	.....	.....	27,135	1,055	850
Instruments, Apparatus and Appliances and parts thereof—						
Electrical ... ... ,,	.....	.....	.....	3,64,063	1,33,828	1,50,199
Musical ... ... ,,	.....	.....	.....	35,792	57,477	51,248
Photographic ... ... ,,	.....	.....	.....	43,876	1,63,222	58,737
Other sorts ... ... ,,	.....	.....	.....	88,154	70,960	1,57,243
Jewellery and plate of gold and silver.. ,,	.....	.....	.....	2,20,369	1,55,032	98,153
Precious Stones and Pearls ... ... ,,	.....	.....	.....	3,55,725	4,27,820	5,22,076
Leather, unwrought ... ...cwts	33	112	60	9,376	20,458	15,765
,, manufactures ... ... value.	.....	.....	.....	83,272	1,14,859	98,254

Liquors—						
Ale, Beer and Porter ... ... gallons.	4,523	2,208	3,343	9,027	6,431	8,318
Cider and other fermented liquors. „	4	2	4	39	11	32
Spirit—Whisky ... ... „	155	87	147	3,366	1,668	4,024
„ Other sorts ... ... „	10,092	4,966	1,205	20,975	23,973	7,494
Wines—Port and other still red wines „	76	120	448	1,739	1,837	7,846
„ Other sorts ... ... „	158	265		3,247	5,415	
Machinery and Mill Work ... ... value.	.....	.....	.....	7,03,618	5,35,640	6,24,259
Mats and Mattings ... ... sq. yds.	42,651	51,634	32,966	30,503	38,744	27,631
Matches ... ... Gross of Boxes.	77,110	82,775	59,023	1,81,210	1,61,007	1,15,406
Metals and Ores—						
Brass, Bronze & similar alloys, Wrought ... ... cwts.	940	905	2,866	61,322	82,157	1,46,498
Copper, wrought ... ... „	4,853	1,760	1,550	2,83,781	97,539	83,770
Copper, unwrought ... ... tons.	.....	.....	20	.....	.....	700
Iron or Steel ... ... „	21,786	31,490	33,990	10,06,457	14,78,258	13,05,592
Tin, unwrought ... ... cwts.	803	449	267	1,47,373	87,968	41,693
Metals, Other sorts ... ... „	4,558	4,932	10,069	3,62,811	2,76,653	2,96,551
Oil Mineral Kerosene ... ... gallons.	2,586	193	87	2,507	187	108
„ „ Other kinds ... ... „	5,181,551	4,374,469	3,543,937	19,37,080	11,23,027	9,00,012
„ Other sorts ... ... „	1,500	4,004	1,424	6,250	23,283	18,406
Paints and Colours ... ... cwts.	2,263	1,145	1,391	1,01,439	98,504	1,06,687
Paper and Pasteboard ... ... value.	...	.....	.....	1,00,850	1,20,094	1,14,735
Prints, Engravings and Pictures ... „	.....	.....	.....	17,029	34,934	12,643
Perfumery ... ... „	.....	.....	...	73,275	81,993	75,830
Pitch Tar and Dammer ... ... cwts.	786	1,027	923	8,829	13,265	11,223
Provisions and Oilmanstores ... ... „	2,423	2,595	3,390	1,59,356	1,55,651	2,39,348
Rubber ... ... value.	.....	.....	.....	109,524	1,50,361	89,841
Shells and Cowries ... ... „	.....	.....	.....	38,420	77,897	1,00,004
Soap ... ... cwts.	512	458	274	25,910	18,641	16,073

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*concluded*).

ARTICLES.	Quantities.			Value.		
	1926-1927.	1927-1928.	1928-1929.	1926-1927.	1927-1928.	1928-1929.
				Rs.	Rs.	Rs.
Spices—						
Cardamoms ... ... cwts.	67	81	95	18,865	23,682	22,344
Cloves ... ... „	8,371	2,131	1,954	4,97,499	1,24,768	1,02,667
Cassia Lignia ... ... „	3,433	*.....	2,675	83,357	*.....	55,548
Other sorts ... ... „	741	5,546	4,118	30,190	1,41,438	1,45,696
Stationery ... ... value.	.....	.....	.....	1,39,781	1,51,120	1,13,246
Stone and Marble ... ... tons.	41	22	14	14,027	11,557	8,125
Sugar—						
Sugar 16 Dutch standard and above... „	6,369	15,453	4,008	16,03 094	44,20,954	11,97,623
„ 15 „ „ „ below „	.....	15	.....	.....	1,600	.....
Tea—Black ... ... lbs.	101,859	22,744	21,486	77,502	19,731	16,528
„ Green ... ... „	35,510	101,153	4,211	43,405	1,25,032	4,980
Textiles—						
Cotton—Raw ... ... tons.	2,036	2,791	552	36,39,386	44,14,937	8,68,454
„ Twist and yarn ... ... lbs.	907,239	1,378,152	313,986	11,43,292	14,48,308	4,20,378
„ Canvas ... ... yds.	7,548	2,026	2,708	5,750	3,482	4,119
„ *Handkerchiefs and shawls* ... No.	16,128	11,141	35,439	6,115	5,575	12,399
„ Hosiery... ... ... value.	.....	.....	.....	3,12,761	3,77,333	1,74,779
„ Lace and patent net... ... yds.	1,250	3,292	380	690	3,911	460
„ Grey Piece-goods (unbleached) „	11,188,706	15,497,461	6,723,598	34,71,431	44,57,972	18,21,410
„ *White Piece-goods (bleached)* „	4,272,200	3,936,319	3,228,010	15,73,510	14,10,905	11,37,224
„ *Coloured, printed or dyed* Piece-goods ... ... „	9,695,558	10,636,389	10,619,356	41,81,441	44,09,378	58,54,298
„ Fents of all descriptions ... „	59,664	38,761	63,216	22,757	19,020	18,245
„ Thread-sewing ... ... lbs.	61,329	71,121	67,368	1,39,465	1,37,725	1,59,100
„ Rope ... ... „	1,122	3,424	168	704	3,600	95
„ Manufactures, other sorts ... „	18,562	49,034	19,888	19,649	39,265	22,457
Haberdashery and Millinery ... value.	.....	.....	.....	5,76,942	7,94,207	7,17,499

Silk—Raw	*lbs.*	*13,634*	*14,205*	*5,192*	*86,370*	*92,960*	*35,035*
Silk Yarn noils and warps	,,	13,330	16,515	36,719	1,04,119	1,03,945	1,39,434
,, Goods mixed with other materials	yds.	16,139	9,518	16,569	19,188	13,571	17,013
,, Piece-goods	,,	126,242	131,896	97,388	1,61,252	1,66,477	1,39,873
,, Thread, sewing	lbs.	330	1,762	188	1,980	8,008	1,170
,, Manufactures, other sorts ...	,,	2,141	3,229	2,421	38,958	74,041	52,900
Wool—Raw	,,	15,792	63,168	632,128	12,850	28,100	3,09,850
,, Piece-goods	yds.	83,698	90,681	133,702	2,14,050	2,29,308	3,17,680
,, Shawls	No.	2,047	4,455	3,360	7,560	21,488	21,282
,, Manufactures, other sorts ...	lbs.	1,256,281	1,383,038	1,307,469	12,00,004	45,97,618	36,39,129
Tobacco—Unmanufactured	,,	154	.....	.....	440	.....	... ..
,, Manufactured	,,	6,451	7,434	8,710	30,916	44,459	44,106
Toys and requisites for games & sports and fishing tackle	value.	.....	.....	.....	59,334	74,267	67,333
Umbrellas including Parasols and sunshades	No.	67,779	82,920	129,195	1,20,341	1,48,895	2,09,568
Vehicles all sorts excluding locomotives, etc., for railways	value.	.. ...	.....	.....	5,88,060	6,22,476	9,04,207
Wood and Timber—							
Teakwood	cubic tons.	122	144	15	39,027	45,077	2,510
Wood and Timber, other kinds of...	value	.....	.....	.....	15,832	15,383	39,941
,, Manufacture of (other than cabinetware and furniture) ...	,,	.....	.....	.....	1,43,325	1,86,448	1,85,293
Articles re-exported by Post	,,	.....	.....	.....	10,42,232	9,06,092	8,62,194
All other Articles'...	,,	.....	.....	.....	20,78,814	21,90,978	16,67,902
Total Foreign Merchandise Value	Rs.	.....	.....	.....	5,37,44,532	6,93,85,784	5,02,42,831
Total Indian and Foreign M'dise Value	Rs.	.....	.....	.....	70,59,05,642	67,17,54,842	83,72,26,850
Treasure—Gold (Private)...	ozs.	8,459	1,282	1,256	4,85,138	73,348	71,733
Silver (,,)...	,,	7,954,393	13,695,258	16,137,390	1,44,63,367	2,40,41,983	2,56,36,182
Total Gold and Silver...	ozs.	7,963,252	13,696,540	16,138,646	1,49,48,505	2,41,15,331	2,57,07,915
Grand Total Value	Rs.	.....	.....	.....	72,08,54,147	69,58,70,173	86,29,34,765

* Included under Spices—Other sorts.

Exports of Cotton, Wool, Linseed, Rape Seed, Gingelly Seed, Wheat and Myraboilams from Bombay to Europe (including Port Said for orders) during the years 1892 *to* 1923.

Years.	Cotton.	Wool and Goat Hair.	Linseed.	Rape Seed.	Gingelly Seed.	Wheat.	Myrabollams.
	Bales.	Bales.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.
1892	954,243	53,275	3,805,823	1,758,459	1,227,560	9,374,762	620,133
1893	857,771	49,538	4,319,264	4,275,862	1,510,317	5,043,690	563,053
1894	797,070	54,678	5,389,941	3,306,108	1,126,413	1,561,048	1,076,482
1895	624,465	61,586	2,639,749	1,829,827	1,379,335	2,522,933	775,582
1896	772,258	58,520	3,214,613	1,495,463	1,186,842	1,422,572	839,814
1897	511,899	51,710	775,888	1,874,663	831,398	5,343	555,081
1898	490,544	51,653	2,729,122	2,287,393	1,847,419	5,781,881	635,732
1899	500,232	53,272	2,136,142	1,967,680	1,613,679	2,852,863	752,348
1900	232,425	40,611	811,128	1,050,052	1,613,135	608	878,740
1901	560,434	33,091	1,754,701	2,586,544	1,704,817	38,619	728,055
1902	577,929	39,793	2,017,704	2,742,283	1,881,426	211,397	1,079,241
1903	958,199	49,332	2,957,635	2,614,181	3,063,821	2,783,625	748,137
1904	926,295	58,319	3,808,798	2,182,881	2,266,118	5,302,304	958,886
1905	667,323	63,666	3,485,966	728,041	1,420,503	4,205,315	621,298
1906	989,693	59,101	1,889,089	829,438	1,578,931	485,747	779,584
1907	1,126,376	54,390	2,333,472	2,026,544	2,235,206	552,660	848,293

1908	...	...	...	...	*659,822*	*47,344*	*1,046,806*	*802,923*	*1,018,619*	*12,740*	*1,804,388*
1909	...	...	...	..	672,247	69,121	1,843,403	1,273,005	1,620,631	2,177,644	76,757
1910	...	..	..	...	1,153,283	68,059	2,546,238	2,137,828	2,864,185	1,673,016	917,208
1911	...	—	...	...	776,417	62,721	4,905,089	1,283,053	2,016,231	3,326,327	662,892
1912	...	...	...	..	436,208	64,072	3,579,356	1,069,916	1,012,554	3,805,566	652,080
1913	...	...	...	..	736,262	63,244	3,713,812	1,042,510	1,695,000	4,997,989	549,488
1914	...	...	...	..	1,113,016	54,555	2,622,097	678,060	1,280,056	109,323	755,687
1915	...	...	..	...	4.03,322	82,456	1,603,837	543,494	150,068	1,593,092	601,144
1916	...	...	...	...	293,876	77,109	5,410,560	451,732	1,130,405	545,656	422,965
1917	...	...	..	...	358,378	84,151	2,630,619	321,811	639,091	4,636,634	408,692
1918	...	...	...	...	190,529	109,850	2,474,109	73,181	3,552	1,487,714	300,061
1919	...	...	...	...	337,043	63,938	2,689,540	396,514	331,022	126,416	538,022
1920	...	...	...	...	649,736	42,920	1,511,233	729,716	678,059	.. ..	346,812
1921	...	...	...	..	503,215	36,931	524,442	165,908	264,842	.....	419,329
1922	...	...	...	...	628,674	75,326	2,307,369	464,045	610,412	1,000	525,631
1923	...	...	...	...	980,710	51,734	3,043,144	786,356	156,675	419,046	389,198

Exports of Cotton, Wool, Linseed, Rape Seed, Gingelly Seed, Wheat and Myrabollams from Bombay to all Foreign Countries during the years 1924 *to* 1929.

1924	...	...	...	...	2,520,053	75,992	2,990,141	881,200	468,157	547,085	888,994
1925	...	..	...	...	2,820,629	66,329	3,524,849	531,136	812,900	1,187,532	605,257
1926	...	...	...	...	2,257,802	46 347	1,585,096	77,894	72,752	138,592	719,078
1927	...	...	...	...	2,052,225	57,996	1,641,569	52,861	80,010	32,880	883,259
1928	...	...	...	...	2,563,221	71,769	1,828,077	189,435	471,740	68,162	641,162
1929	...	...	...	...	2,678 328	83,264	1,576,531	39,538	415,725	47,553	729,169

Foreign Countries to which Cotton Grey Piece-Goods of Indian manufacture have been exported from Bombay since 1924-25.
Year ending 31*st March.*

To	In lakhs of yards (000's omitted).				
	1924-25.	1925-26.	1926-27.	1927-28.	1928-29.
		6			
United Kingdom	2·68	·02	...	...	...
Aden and Dependencies	19·95	16·57	20·80	13·22	23·24
Iraq	150·91	106·63	8·83	3·36	·94
Bahrein Islands	6·91	6·47	6·32	2·30	1·32
Ceylon	2·28	7·14	3·20	1·40	3·41
Straits Settlements including Labuan	28	1·60	1·12	·61	1·75
Cyprus	...	...	·77	·34	12
Natal	·63	1·60	·74	·98	1·94
Zanzibar and Pemba	20·47	14·76	15·27	14·56	11·53
Kenya Colony (formerly known as East African Protectorate) ..	41·86	39·22	24·97	20·67	16·79
Tanganyika Territory	49·76	34·97	31·35	18·67	28·16
Somaliland Protectorate	...	...	...	...	...
Anglo-Egyptian Sudan	14·77	7·49	4·36	11·51	13·59
Mauritius and Dependencies	4·73	4·21	4·48	6·73	2·42
Seychelles	·87	1·01	·37	1·79	·33
Other British Possessions	·05	·06	·32	·26	...
Denmark	...	...	...	10	...
Bulgaria	..	...	...	·08	...
Greece	·32	·24	·47	·98	·54
Turkey, European	...	·62	·85	...	·70
Turkey Asiatic	...	...	·98	4·12	·28
Syria	38	·46	4·66	·81	1·59
Muscat Territory and Trucial Oman	3·53	4·70	2·07	1·06	1·44
Other Native States in Arabia... ...	2·20	3·73	3·10	1·78	2·31
Persia	55·49	41·30	7·12	2·89	·62
Java	·01	·08	...	·05	...
Siam	4·36	7·34	·50	1·63	4·92
Egypt	1·05	3·73	8·72	13 10	5·89
Portuguese East Africa	66·26	55 86	28 26	45·18	22·21
Smyrna	·07	·02	·24	·09	·40
Italian East Africa (Somaliland and Eriterea)	7·32	8·68	9·10	2·78	1·77
French Somaliland	...	·63	4·07	3·26	7·45
Other countries	·04	·10	·29	...	1·51
Total Grey Piece-Goods	457·19	368·76	193·33	174·31	157·21
Value in Lakhs of Rupees	130·70	100·65	57·84	50·26	47·12

Foreign Countries to which Indian Cotton Yarns have been exported from Bombay since 1924-25.
Year ending 31st March.

To	In lakhs of lbs. (000's omitted).				
	1924-25.	1925-26.	1926-27.	1927-28	1928-29.
United Kingdom	5·06	3·26	2·83	3·55	2·60
Malta and Gozo	1·18	·43	·30	·22	·21
Cyprus	3·55	3·74	4·02	5 06	1·50
Aden and Dependencies...	28·58	26·18	37·64	8s·09	44·48
Bahrein Islands	2·26	1·83	2·44	2·36	2·49
Palestine	·75	1·18	1·19	·96	·80
Iraq	9·21	7·96	10·35	9·36	15·67
Ceylon	·97	·69	56	·21	·22
Straits including Labuan	8·10	10·85	11·68	10·61	11·23
Hongkong	141·28	94·45	166·65	6·30	18·86
Tanganyika Territory	·05	.08	.12	·03	·13
Anglo-Egyptian Sudan	...	·06	·22	·03	·01
Zanzibar and Pemba	·90	·37	·60	·38	·48
Kenya Colony	·37	·40	·54	·51	·73
Australasia	·07	...	·14	·24	·18
Other British Possessions ..	·13	·07	·51	2·47	·52
Germany	...	...	...	·13	...
France	...	·04	...	...	·03
Belgium	·04	04	...	...	...
Italy	·27	12·52	47	1·12	·93
Greece	6·83	4·84	4·85	5·66	4·90
Tripoli	...	06	·10	·02	·26
Serbcroat Slovene State	·45	·29	·49	·16	·02
Norway	·02	...	...	...	...
Bulgaria	·61	2·42	1·03	7·06	4·79
Roumania	·16	·46	1·04	05	·13
Celebes and other Islands.	·62	·56	06	...	·15
Egypt	66·67	50·95	60 18	48·36	39 87
Syria	23·76	17·82	35·99	19·32	19·02
Smyrna	4·33	6·60	5·15	4 94	2·33
Turkey European	3·64	7·85	1·95	4·51	2·10
Turkey Asiatic	·05	·21	4·51	13·40	4·17
Muscat Territory and Trucial Oman ...	·92	1 07	1·83	1·54	2·01
Other Native States in Arabia... ..	1·02	·71	·91	·90	·80
Persia	32·42	36·23	44·25	33 06	31·68
Java	·57	·59	·42	...	·10
Siam	14·29	16·79	15·05	16·23	18·49
Phillippine Islands and Guano	.38	·70	·54	·84	·62
China excldg. H'kong	·03	·12	·10	·03	·09
Japan	...	·04	·04	...	...
Portuguese East Africa	...	·03	...	·01	·37
Italian East Africa	·99	·47	·67	·58	·32
French Somaliland	...	·80	1·21	1·61	4·90
Other Foreign Countries	·26	1·68	·37	1·61	1·66
Total Yards ..	360·61	315·35	412·05	241·52	289·26
Value in lakhs of Rupees ...	365·00	290·49	306·22	184·33	192·86

Exports of Indian Manufactured Cotton Yarns by Sea and Rail from Bombay (Converted into Bales of 400 lbs. each) since 1897.

1st January to 31st December.	To China.	To Japan.	Total to China and Japan.	Total to other Ports.	Total Exports by Sea.	Total Exports by Rail.*	Total Exports by Sea and Rail.
1897	361,221	645	361,866	91,095	452,961	5,822	458,783
1898	437,645	475	438,120	108,691	546,811	7,100	553,911
1899	579,619	250	579,869	94,029	673,898	4,408	678,306
1900	253,331	100	253,431	87,998	341,429	5,480	346,909
1901	536,195	.....	536,195	99,599	635,794	6,670	642,464
1902	555,487	.....	555,487	111,259	666,746	7,427	674,173
1903	604,044	.....	604,044	113,256	717,300	8,348	725,648
1904	460,316	3	460,319	113,381	573,700	9,789	583,489
1905	651,870	.....	651,870	91,603	743,473	8,099	751,572
1906	596,926	500	597,426	99,628	697,054	15,417	712,471
1907	412,127	200	412,327	190,387	602,714	19,218	621,932
1908	441,899	.....	441,899	144,312	586,211	18,334	604,545
1909	510,746	.....	510,746	120,406	631,152	19,302	650,454

1910	424,893		424,893	130,506	555,399	19,103	574,502
1911	275,087		275,087	121,369	396,456	18,927	415,383
1912	433,989		433,989	137,910	571,899	13,400	585,299
1913	405,359		405,359	107,661	513,020	15,011	528,031
1914	324,586		324,586	108,346	432,932	30,957	463,889
1915	358,777		358,777	107,687	466,464	44,192	510,656
1916	303,692		303,692	102,876	406,568	37,846	444,414
1917	286,365	107	286,472	81,446	367,918	48,203	416,121
1918	108,568		108,568	80,429	188,997	87,115	276,112
1919	270,058	389	270,447	96,633	367,080	47,980	415,060
1920	175,688		175,688	107,692	283,380	119,486	402,816
1921	152,911	10	152,921	157,854	310,775	153,575	464,350
1922	118,970		118,970	143,837	262,807	167,543	430,350
1923	58,241		58,241	150,901	209,142	166,491	375,633
1924	31,161		31,161	138,493	169,654	123,461	293,115
1925	28,623	10	28,633	141,097	169,730	143,174	312,904
1926	44,152	36	44,188	125,279	169,467	¶	
1927	2,753	67	2,820	148,568	151,388	¶	
1928	3,660		3,660	98,381	102,041	¶	
1929	3,169		3,169	132,734	135,903	$	

* Compiled from Returns received from the Railway Companies. ¶ Figures not available.

SHIPPING—

Number and Tonnage of Vessels, distinguishing Sailing and Steam, which Countries at Ports in British India

EN

YEAR.	With Cargoes.						In	
	Sailing.		Steam.		Total.		Sailing.	
	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.
1919-1920 ..	1,050	106,104	2,085	5,060,216	3,135	5,166,320	431	48,365
1920-1921 ...	687	88,057	2,432	6,472,974	3,319	6,561,031	396	47,218
1921-1922 ...	853	88,901	2,522	3,877,448	3,375	6,966,349	267	34,553
1922-1923 ...	659	71,602	2,329	6,450,186	2,988	6,521,788	275	34,759
1923-1924 ...	686	68,682	2,341	6,667,894	3,027	6,736,576	315	34,724
1924-1925 ...	635	64,215	2,895	6,924,434	3,030	6,988,649	365	38,645
1925-1926 ...	640	61,953	2,411	7,041,419	3,051	7,103,372	357	32,931
1926-1927 ...	518	51,249	2,365	6,930,836	2,883	6,982,085	397	39,415
1927-1928 ...	564	51,794	2,571	7,598,539	3,135	7,650,333	405	38,459
1928 1929 ..	491	43,303	2,718	8,187,016	3,209	8,230,319	420	39,941

CLEAR

1919 1920 ..	1,447	100,891	2,491	6,002,962	3,938	6,163,853	105	9,411
1920-1921 ...	1,238	137,038	2,706	6,908,705	3,944	7,045,743	96	9,342
1921-1922 ...	1,072	118,979	2,457	6,433,979	3,589	6,552,958	83	7,945
1922-1923 ..	978	111,357	2,620	7,332,572	3,598	7,443,929	61	9,306
1923-1924 ...	1,016	108,942	2,745	7,897,122	3,761	8,006,064	29	2,093
1924-1925 ...	885	92,947	2,918	8,497,229	3,803	8,590,176	148	7,552
1925-1926 ...	858	87,819	2,727	8,093,319	3,585	8,180,688	65	5,228
1926-1927 ...	871	89,181	2,680	7,800,807	3,501	7,889,988	32	2,901
1927-1928 ...	992	96,946	2,667	7,828,456	3,659	7,925,402	24	2,590
1928 1299 ...	963	91,108	2,804	8,367,598	3,767	8,458,706	30	3,510

FOREIGN TRADE.

Entered and Cleared with Cargoes and in Ballast, from and to Foreign in each Official Year from 1919-1920 *to* 1928-29.

TERED.

Ballast.				Total.				Grand Total.	
Steam.		Total.		Sailing.		Steam.			
Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Sailing & Steam Vessels.	Net Tons.
506	1,288,611	937	1,331,976	1,481	154,469	2,591	6,343,827	4,072	6,498,296
616	1,438,226	1,012	1,485,444	1,288	135,275	3,048	7,911,200	4,331	8,046,475
306	640,908	573	675,461	1,120	123,454	2,828	7,518,356	3,948	7,641,810
271	741,792	546	776,551	934	106,861	2,600	7,191,978	3,534	7,298,339
418	1,265,031	728	1,299,755	1,001	103,406	2,754	7,932,925	3,755	8,036,331
537	1,591,293	902	1,624,038	1,000	97,860	2,932	8,515,727	3,932	8,613,587
375	1,165,692	732	1,198,628	997	94,884	2,786	8,207,111	3,783	8,301,995
402	1,323,166	799	1,362,581	915	90,664	2,767	8,254,002	3,682	8,344,666
378	1,188,018	783	1,226,507	969	90,253	2,949	8,786,587	3,918	8,876,840
417	1,247,053	837	1,286,994	911	83,244	3,135	9,434,069	4,046	9,517,313

ED.

113	328,482	218	337,843	1,552	170,802	2,604	6,331,394	4,156	6,501,696
132	371,661	228	381,008	1,334	146,380	2,838	7,280,866	4,172	7,426,746
477	1,452,254	560	1,460,199	1,165	126,924	2,984	7,886,233	4,089	8,013,157
236	742,897	297	752,203	1,039	120,668	2,856	8,075,469	3,895	8,196,132
161	569,827	190	571,420	1,045	111,035	2,906	8,466,449	3,951	8,577,484
139	444,757	287	452,309	1,033	100,499	3,057	8,941,986	4,090	9,042,485
190	647,728	255	652,951	923	92,542	2,917	8,741,047	3,840	8,833,589
223	800,736	255	803,637	963	92,082	2,853	8,601,543	3,756	8,693,625
233	773,760	257	776,350	1,016	99,536	2,900	8,602,316	3,916	8,701,752
277	892,628	307	896,138	993	94,618	3,081	9,260,226	4,074	9,354,844

SHIPPING—

Number and Tonnage of Vessels, distinguishing Sailing and Steam, which Countries at the Chief Port of the Bombay Presidency

EN

YEAR.	With Cargoes.						In	
	Sailing.		Steam.		Total.		Sailing.	
	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.
1919-1920 ...	263	34,095	619	1,934,787	882	1,968,882	1	441
1920-1921 ...	202	25,676	634	2,035,763	836	2,061,439	1	125
1921-1922 ...	197	25,854	745	2,404,470	942	2,430,324	3	649
1922-1923 ...	140	18,649	598	2,148,809	738	2,167,458	1	217
1923-1924 ...	147	18,271	576	2,195,809	723	2,214,080	3	811
1924-1925 ...	150	19,098	584	2,224,340	734	2,243,438	4	937
1925-1926 ...	143	17,724	616	2,330,516	759	2,348,240	1	88
1926-1927 ...	110	14,547	548	2,115,885	658	2,130,432	3	631
1927-1928 ..	140	15,411	640	2,466,823	780	2,481,234	...	...
1928-1929 ...	123	13,381	615	2,500,473	738	2,513,854	...	...

CLEAR

1919-1920 ...	233	31,061	638	1,937,833	871	1,968,894	7	838
1920-1921 ...	181	21,623	575	1,831,245	756	1,852,868	10	1,096
1921-1922 ...	137	17,550	479	1,571,560	616	1,589,110	5	663
1922-1923 ...	143	17,080	485	1,746,456	628	1,768,536	...	...
1923-1924 ...	127	14,416	416	1,653,43?	543	1,667,848	2	433
1924-1925 ...	79	8,848	402	1,563,419	481	1,572,267	4	843
1925-1926 ...	115	13,244	419	1,662,530	534	1,675,774	4	564
1926-1927 ...	87	9,785	347	1,438,438	434	1,448,216	7	1,162
1927-1928 ...	101	11,383	422	1,688,502	523	1,700,185	...	...
1928-1929 ...	80	8,027	449	1,956,501	529	1,964,528	1	260

FOREIGN TRADE.

Entered and Cleared with Cargoes and in Ballast, from and to Foreign in each Official Year from 1919-1920 *to* 1982-1929.

TERED.

Ballast.				Total.				Grand Total.	
Steam.		Total.		Sailing.		Steam.			
Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Sailing & Steam Vessels.	Net Tons.
913	271,652	114	272,093	264	34,536	732	2,206,439	996	2,240,975
93	198,949	94	199,074	203	25,801	727	2,234,712	930	2,260,513
39	88,046	42	88,695	200	26,503	784	2,492,516	984	2,519,019
45	135,260	46	135,477	141	18,866	643	2,284,069	784	2,302,935
67	251,568	70	252,379	150	19,082	643	2,447,377	795	2,466,459
49	146,965	53	147,902	154	20,035	633	2,371,305	787	2,391,340
36	103,898	37	103,981	144	17,812	652	2,434,409	796	2,452,221
33	124,024	36	124,655	118	15,178	581	22,39,909	694	2,255,087
38	117,289	38	117,289	140	15,411	678	2,583,112	818	2,598,523
45	171,240	45	171,240	123	13,381	660	2,671,713	783	2,685,024
ED.									
61	177,780	68	178,618	240	31,899	699	2,115,613	939	2,147,512
51	135,636	61	136,732	191	22,719	626	1,966,881	817	1,989,600
246	732,015	251	732,678	142	18,213	725	2,303,575	867	2,321,788
111	355,716	113	355,716	143	17,030	596	2,102,172	739	2,119,252
83	307,975	85	308,408	129	14,849	499	1,961,407	628	1,976,256
49	166,899	53	167,742	83	9,691	451	1,730,318	534	1,740,009
70	272,770	74	273,334	119	13,808	489	1,935,300	608	1,949,108
84	333,836	91	334,998	94	10,947	431	1,772,267	525	1,783,214
61	240,467	61	240,467	101	11,383	483	1,929,269	584	1,940,652
70	253,784	71	253,984	81	8,277	519	2,210,235	600	2,218,512

The Times of India Press, Bombay—J. 1893-30.

QUOTATIONS	Week ending 4th January 1929.	Week ending 11th January 1929.	Week ending 18th January 1929.	Week ending 25th January 1929.	Week ending 1st February 1929.	Week ending 8th February 1929.	Week ending 15th February 1929.	Week ending 22nd February 1929.	Week ending 1st March 1929.	Week ending 8th March 1929.	Week ending 15th March 1929.	Week ending 22nd March 1929.
EXCHANGE.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.
On England Bank Bills: Telegraphic Transfer	1s. 6 1/32d.	1s. 6 1/32d.	1s. 6 1/32d.	1s. 6 1/32d.	1s. 6d.	1s. 6 31/32d.	1s. 6 31/32d.	1s. 6d.	1s. 6 31/32d.	1s. 6 31/32d.	1s. 6 31/32d.	1s. 6 31/32d.
On England Bank Bills: Sight	1s. 6 1/32d.	1s. 6 1/32d.	1s. 6 1/32d.	1s. 6 1/32d.	1s. 6 1/32d.	1s. 6d.	1s. 6d.	1s. 6d.	1s. 6d.	1s. 6d.	1s. 6d.	1s. 6d.
On England Bank Bills: 3 months'	----	----	----	----	----	----	----	----	----	----	----	----
On England Bank Bills: 4 "	----	----	----	----	----	----	----	----	----	----	----	----
On England Bank Bills: 6 "	----	----	----	----	----	----	----	----	----	----	----	----
First Class Credits: 3 months' sight	1s. 6 11/32d.	1s. 6 5/16d.	1s. 6 5/16d.	1s. 6 9/32d.	1s. 6 5/16d.	1s. 6 11/32d.	1s. 6 11/32d.	1s. 6 11/32d.	1s. 6 11/32d.	1s. 6 11/32d.	1s. 6 13/32d.	1s. 6 13/32d.
First Class Credits: 4 "	1s. 6 13/32d.	1s. 6 3/8d.	1s. 6 3/8d.	1s. 6 13/32d.	1s. 6 13/32d.	1s. 6 3/8d.	1s. 6 7/16d.	1s. 6 11/32d.	1s. 6 11/32d.	1s. 6 11/32d.	1s. 6 13/32d.	1s. 6 13/32d.
First Class Credits: 6 "	1s. 6 9/16d.	1s. 6 17/32d.	1s. 6 17/32d.	1s. 6 17/32d.	1s. 6 17/32d.	1s. 6 17/32d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.
Documents: 3 months' sight	1s. 6 11/32d.	1s. 6 5/16d.	1s. 6 5/16d.	1s. 6 5/16d.	1s. 6 5/16d.	1s. 6 5/16d.	1s. 6 11/32d.	1s. 6 11/32d.	1s. 6 3/4d.	1s. 6 3/4d.	1s. 6 3/4d.	1s. 6 3/4d.
Documents: 4 "	1s. 6 13/32d.	1s. 6 13/32d.	1s. 6 13/32d.	1s. 6 13/32d.	1s. 6 13/32d.	1s. 6 13/32d.	1s. 6 13/32d.	1s. 6 13/32d.	1s. 6 13/32d.	1s. 6 13/32d.	1s. 6 13/32d.	1s. 6 13/32d.
Documents: 6 "	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.
French Francs Bills: sight	979	980	980	980	980	979	981	982	982	980	980	980
" " 3 months'	955	956	956	956	956	956	958	958	958	956	956	956
On Calcutta Bank Telegraphic Transfer	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32
Rupee Bills, 60 days' sight. Japan (per 100 Yen.)	Rs. a. p. 122 4 0	Rs. a. p. 122 0 0	Rs. a. p. 121 8 0	Rs. a. p. 122 0 0	Rs. a. p. 123 4 0	Rs. a. p. 122 4 0	Rs. a. p. 123 4 0	Rs. a. p. 123 0 0	Rs. a. p. 120 0 0	Rs. a. p. 119 8 0	Rs. a. p. 119 8 0	Rs. a. p. 120 4 0
English Bar Gold, 100 touch (per tola)	21 4 3	21 6 6	21 7 6	21 10 3	21 10 3	21 10 0	21 10 0	21 9 6	21 9 3	21 9 3	21 9 0	21 9 6
Sovereigns	15 6 3	15 6 9	15 6 9	15 7 0	15 7 3	15 7 6	15 7 6	15 7 3	15 7 3	15 7 3	15 7 6	15 7 6
Bar Silver: Steady	29 0 0	29 0 0	29 0 0	29 4 0	29 4 0	28 11 0	28 12 0	28 8 0	28 12 0	29 0 0	29 0 0	29 0 0
Bar Silver: Forward	29 7 0	29 11 0	29 2 0	29 5 0	29 5 0	28 11 0	28 12 0	28 9 0	28 12 0	29 0 0	29 0 0	29 0 0
RATES OF DISCOUNT.												
Bank Rate of Discount on Private Bills, 60 days' sight	7 per cent.	7½ per cent.	7½ per cent.	7½ per cent.	7½ per cent.	8 per cent.	8 per cent.	8 per cent.	8 per cent.	8 per cent.	8 per cent.	8 per cent.
Bank Rate of Interest on Demand Loans on Government Securities	7 "	7 "	7 "	7 "	7 "	8 "	8 "	8 "	8 "	8 "	8 "	8 "
Rate of Interest in the Open Market on Government Paper	6½ "	6½ "	6½ "	6½ "	6½ "	7½ "	7½ "	7½ "	7½ "	7½ "	7½ "	7½ "
Money Market	Strong.	Steady.	Slightly easier.	Steady.	Firm.	Firm.	Very Firm.	Very Firm.	Firm.	Steady.	Firm.	Firm.
GOVERNMENT SECURITIES.												
Three and-a-half per cent.	Rs. a. p. 73 4 0	Rs. a. p. 73 12 0	Rs. a. p. 73 8 0	Rs. a. p. 73 8 0	Rs. a. p. 73 8 0	Rs. a. p. 74 8 0	Rs. a. p. 73 8 0	Rs. a. p. 73 0 0	Rs. a. p. 73 14 0	Rs. a. p. 73 0 0	Rs. a. p. 73 8 0	Rs. a. p. 74 12 0
Three and-a-half per cent.	No quotation.	82 0 0	No quotation.	No quotation.	No quotation.	No quotation.	No quotation.	No quotation.	No quotation.	No quotation.	No quotation.	No quotation.
Three per cent.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	— —	— —
Notes of Government Paper refused for London.	Nil.	Nil.	Nil.	Nil.	18,000 0 0	1,000 0 0	Nil.	Nil.	Nil.	Nil.	— —	— —
Government Paper refused from London to Bombay	Nil.	Nil.	3,000 0 0	11,000 0 0	Nil.	22,000 0 0	Nil.	37,000 0 0	Nil.	13,000 0 0	— —	— —
IMPORTS												
Piece-goods Market	Continues quiet but steady.	Very quiet.	Continues quiet.	Continues quiet.	Continues quiet.	Very quiet but steady.	----	Very quiet.	Continues quiet.	Very quiet.	Continues quiet.	Steady.
Grey Shirtings, 12lbs. 8lbs. 37½ yds. (per piece)	Rs. a. p. 7 2 0	Rs. a. p. 7 2 0	Rs. a. p. 7 2 0	Rs. a. p. 7 2 0	Rs. a. p. 7 2 0	Rs. a. p. 7 2 0	Rs. a. p. ----	Rs. a. p. 7 2 0	Rs. a. p. 7 2 0	Rs. a. p. 7 2 0	Rs. a. p. 7 2 0	Rs. a. p. 7 2 0
" " 8lbs. 36½, 37½/38 yds. (")	6 2 0	6 2 0	6 2 0	6 2 0	6 2 0	6 2 0	Market closed owing to riot.	6 2 0	6 2 0	6 2 0	6 2 0	6 2 0
Water Twist, No. 40's (per lb.)	1 1 0 to 1 1 6	1 1 0 to 1 1 6	1 1 0 to 1 1 6	1 1 0 to 1 1 6	1 1 0 to 1 1 6	1 1 0 to 1 1 6		1 1 0 to 1 1 6	1 1 0 to 1 1 6	1 1 0 to 1 1 6	1 1 0 to 1 1 6	1 1 0 to 1 1 6
" " No. 50's (")	0 14 6 to 0 15 0	0 14 6 to 0 15 0	0 14 6 to 0 15 0	0 14 6 to 0 15 0	0 14 6 to 0 15 0	0 14 6 to 0 15 0		0 14 6 to 0 15 0	0 14 6 to 0 15 0	0 14 6 to 0 15 0	0 14 6 to 0 15 0	0 14 6 to 0 15 0
Copper Braziers (in bundles) per cwt.	60 0 0	62 0 0	62 0 0	62 0 0	62 0 0	62 0 0	Rs. a. p. 1 8 0	62 0 0	62 0 0	62 0 0	62 0 0	60 0 0
Yellow Metal (")	55 0 0	56 0 0	56 0 0	56 0 0	56 0 0	56 0 0	56 0 0	57 0 0	57 0 0	60 0 0	60 0 0	64 0 0
Continental Basic Steel Bars (per candy of 784 lbs.)	46 0 0	46 0 0	46 0 0	46 0 0	46 0 0	46 0 0	Market closed owing to riot.	46 0 0	46 0 0	46 0 0	46 0 0	46 0 0
Continental Nail Rods (do. do.)	47 0 0	47 0 0	47 0 0	47 0 0	47 0 0	47 0 0		47 0 0	47 0 0	47 0 0	47 0 0	47 0 0
Galvanized Corrugated Sheets (per cwt.)	11 12 0	11 12 0	11 12 0	11 12 0	11 12 0	11 12 0		11 12 0	11 12 0	11 12 0	11 12 0	11 12 0
Sugar: Ordinary Crystals, best (per cwt. ex Godown)	----	----	----	----	----	----	----	----	----	----	13 8 0 to 13 12 0	13 12 0 to 14 0 0
Sugar: Mauritius, Ordinary Grains, D to J. (per cwt. ex Godown)	----	----	----	----	----	----	----	----	----	----	----	----
Sugar: China best, soft, white (per cwt. ex Godown)	----	----	17 8 0	----	----	----	----	----	19 0 0	----	----	----
Sugar: Java, White Granulated T. M. O. quality (per cwt. ex. Godown)	11 9 0	12 11 0	11 11 0	12 10 0	12 9 0	12 9 0	12 11 0	12 9 0	12 9 0	12 10 0	12 12 0	13 14 0
Sugar: Japan (per cwt, ex Godown)	----	----	----	----	----	----	----	----	----	----	----	----
COAL.												
Indian Coal, F.O.B.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bengal Coal— Dechargha (per ton)	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	6 0 0	6 0 0	6 0 0
1st Class Jharia (")	4 4 0	4 4 0	4 4 0	4 4 0	4 4 0	4 4 0	4 4 0	4 4 0	4 4 0	4 10 0	4 10 0	4 10 0
2nd Class Jharia (")	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0
Central Provinces Coal (")	----	----	----	----	----	----	----	----	----	----	----	----
Foreign Coal (C.I.F.)—	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Best Welsh all large (per ton)	----	1 11 6	1 11 6	1 11 6	1 11 6	1 11 6	1 11 6	1 11 6	----	----	----	2 — —
Best Welsh 3/4 large, 1/4 small (")	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	----	----	----
Best Natal (Africas) (")	1 5 0	1 5 0	1 5 0	1 5 0	1 5 0	1 5 0	1 5 0	1 5 0	1 5 0	1 5 0	1 5 0	1 5 0
EXPORTS.												
Cotton Exports— (Fully pressed, per candy of 784 lbs.)												
Cotton Market	Steady	Steady.	Steady	Weak.	Weak	Steady.	Steady	Dullness Features less.	Steady.	Steady.	Firm.	Firm.
M. G. Bengals (Railway terms) F. G	Rs. 778 Dec.-Jan. 1929.	Rs. 771 Dec.-Jan. 1929.	Rs. 773 Dec.-Jan. 1929.	Rs. 774 March 1929.	Rs. 778 March 1929.	Rs. 780 March 1929.	Rs. 784 March 1929.	Rs. 786 March 1929.	Rs. 782 March 1929.	Rs. 771 March 1929.	Rs. 773 March 1929.	Rs. 773 March 1929.

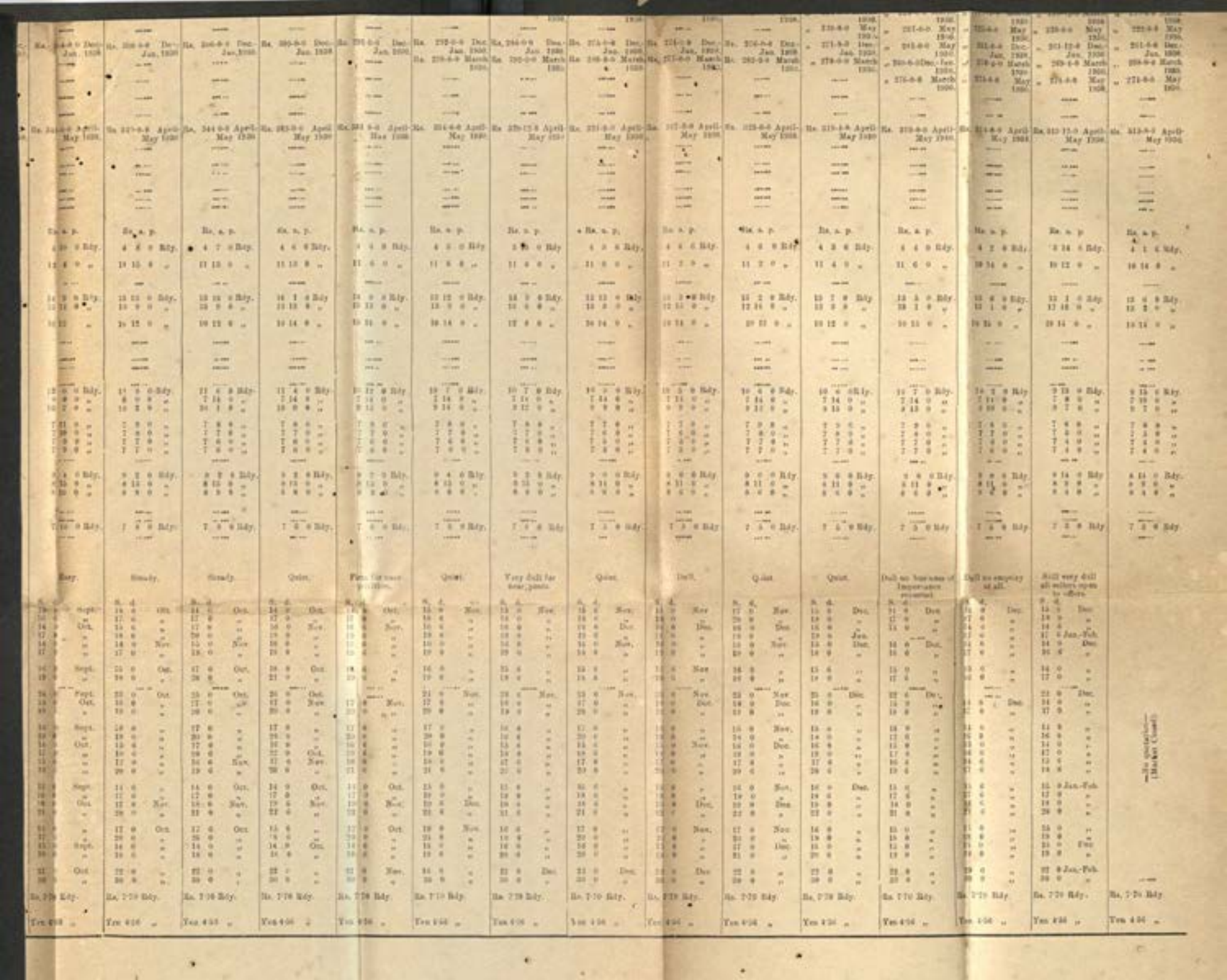
Week ending 23rd March 1929.	Week ending 30th March 1929.	Week ending 6th April 1929.	Week ending 13th April 1929.	Week ending 20th April 1929.	Week ending 27th April 1929.	Week ending 4th May 1929.	Week ending 11th May 1929.	Week ending 18th May 1929.	Week ending 25th May 1929.	Week ending 1st June 1929.	Week ending 8th June 1929.	Week ending 15th June 1929.	Week ending 22nd June 1929.	Week ending 29th June 1929.
Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.
Rs. 5 31/32d.	Rs. 5 31/32d.	Rs. 5 31/32d.	Rs. 5 29/32d.	Rs. 5 29/32d.	Rs. 5 29/32d.	Rs. 5 29/32d.	Rs. 5 29/32d.	Rs. 5 7/16d.	Rs. 5 7/16d.	Rs. 5 15/16d.	Rs. 5 15/16d.	Rs. 5 15/16d.	Rs. 5 31/32d.	Rs. 5 27/32d.
Rs. 6d.	Rs. 6d.	Rs. 5 31/32d.	Rs. 5 15/16d.	Rs. 5 15/16d.	Rs. 5 15/16d.	Rs. 5 15/16d.	Rs. 5 29/32d.	Rs. 5 29/32d.	Rs. 5 29/32d.	Rs. 5 29/32d.	Rs. 5 31/32d.	Rs. 5 31/32d.	Rs. 5 31/32d.	Rs. 5 7/8d.
Rs. 5 29/32d.	Rs. 6 1/16d.	Rs. 6 3/32d.	Rs. 6 1/16d.	Rs. 6 1/16d.	Rs. 6 1/16d.	Rs. 6 1/16d.	Rs. 6 1/16d.	Rs. 6 1/16d.	Rs. 6 1/16d.	Rs. 6 1/16d.	Rs. 6 1/16d.	Rs. 6 1/16d.	Rs. 6 1/16d.	Rs. 6 1/16d.
Rs. 6 5/16d.	Rs. 6 5/16d.	Rs. 6 3/32d.	Rs. 6 1/16d.	Rs. 6 1/16d.	Rs. 6 1/16d.	Rs. 6 1/16d.	Rs. 6 1/16d.	Rs. 6 1/16d.	Rs. 6 1/16d.	Rs. 6 13/16d.	Rs. 6 13/16d.	Rs. 6 13/16d.	Rs. 6 13/16d.	Rs. 6 13/16d.
Rs. 6 11/32d.	Rs. 6 11/32d.	Rs. 6 3/16d.	Rs. 6 1/8d.	Rs. 6 1/8d.	Rs. 6 1/8d.	Rs. 6 1/8d.	Rs. 6 1/8d.	Rs. 6 1/8d.	Rs. 6 1/8d.	Rs. 6 1/8d.	Rs. 6 1/8d.	Rs. 6 1/8d.	Rs. 6 1/8d.	Rs. 6 1/8d.
Rs. 6 11/32d.	Rs. 6 11/32d.	Rs. 6 3/16d.	Rs. 6 1/8d.	Rs. 6 1/8d.	Rs. 6 1/8d.	Rs. 6 1/8d.	Rs. 6 1/8d.	Rs. 6 1/8d.	Rs. 6 1/8d.	Rs. 6 1/8d.	Rs. 6 1/8d.	Rs. 6 1/8d.	Rs. 6 1/8d.	Rs. 6 1/8d.
309 / 306 / 100 1/32 / Rs. a. p.	309 / 306 / 100 1/32 / Rs. a. p.	307 / 305 / 100 1/32 / Rs. a. p.	307 / 305 / 100 1/32 / Rs. a. p.	306 / 305 / 100 1/32 / Rs. a. p.	306 / 305 / 100 1/32 / Rs. a. p.	306 / 305 / 100 1/32 / Rs. a. p.	307 / 305 / 100 1/32 / Rs. a. p.	305 / 304 / 100 1/32 / Rs. a. p.	305 / 304 / 100 1/32 / Rs. a. p.	304 / 303 / 100 1/32 / Rs. a. p.	304 / 303 / 100 1/32 / Rs. a. p.	304 / 303 / 100 1/32 / Rs. a. p.	304 / 303 / 100 1/32 / Rs. a. p.	304 / 303 / 100 1/32 / Rs. a. p.
127 8 0	127 8 0	127 8 0	127 8 0	126 8 0	126 8 0	126 8 0	126 12 0	126 8 0	126 8 0	126 4 0	126 4 0	126 4 0	126 4 0	126 4 0
11 8 2 / 12 8 0	11 7 8 / 12 7 0	11 7 0 / 12 7 0	11 6 0 / 12 6 0	11 7 0 / 12 7 0	11 6 0 / 12 6 0	11 7 0 / 12 7 0	11 6 8 / 12 7 0	11 6 0 / 12 6 0	11 6 0 / 12 6 0	11 5 8 / 12 5 0	11 5 8 / 12 5 0	11 5 8 / 12 5 0	11 7 2 / 12 10 0	11 7 2 / 12 10 0
10 7 0 / 10 7 0	10 7 0 / 10 7 0	10 7 0 / 10 7 0	10 6 0 / 10 6 0	10 6 0 / 10 7 0	10 6 0 / 10 7 0	10 6 0 / 10 7 0	10 7 0 / 10 7 0	10 7 0 / 10 7 0	10 7 0 / 10 7 0	10 6 0 / 10 7 0	10 6 0 / 10 6 0	10 6 0 / 10 6 0	10 6 0 / 10 6 0	10 6 0 / 10 6 0
6 per cent. / 6 " / 7 " / Steady.	6 per cent. / 6 " / 6¾ " / Shade easier.	7 per cent. / 7 " / 7 " / Quiet.	7 per cent. / 7 " / 7 " / Easier.	7 per cent. / 7 " / 7 " / Steady.	7 per cent. / 7 " / 7 " / Quiet steady.	6 per cent. / 6 " / 6 " / Steady.	6 per cent. / 6 " / 6 " / Steady.	6 per cent. / 6 " / 6 " / Steady.	6 per cent. / 6 " / 6 " / Steady.	6 per cent. / 6 " / 5½ " / Quieter	6 per cent. / 6 " / 5 " / Quiet.	5 per cent. / 5 " / 5 " / Easy.	5 per cent. / 5 " / 5 " / Easy	5 per cent. / 5 " / 5 " / Easy.
Rs. a. p. / 21 14 0 / No quotation. / ..... /	Rs. a. p. / 21 15 0 / 21 8 0 / ..... / 2,000 0 0	Rs. a. p. / 21 15 0 / 21 8 0 / ..... / 2,000 0 0	Rs. a. p. / 21 15 0 / 21 8 0 / ..... / Nil.	Rs. a. p. / 21 15 0 / 21 8 0 / ..... / Nil.	Rs. a. p. / 21 15 0 / 21 8 0 / ..... / 200 0 0	Rs. a. p. / 21 15 0 / 21 8 0 / ..... / 19,600 0 0	Rs. a. p. / 22 1 0 / 21 8 0 / ..... / 19,200 0 0	Rs. a. p. / 21 11 0 / 21 8 0 / ..... / 46,000 0 0	Rs. a. p. / 21 11 0 / 21 8 0 / ..... / 46,000 0 0	Rs. a. p. / 21 11 0 / 20 12 0 / ..... / 700 0 0 / 24,000 0 0	Rs. a. p. / 20 12 0 / ..... / ..... / 1,00,000 0 0	Rs. a. p. / 20 0 0 / ..... / ..... / 12,000 0 0	Rs. a. p. / 19 8 0 / ..... / ..... / 18,000 0 0	Rs. a. p. / 19 8 0 / ..... / ..... / 200 0 0	Rs. a. p. / 22 12 0 / 21 8 0 / ..... / Nil.
Very quiet.	Very quiet	Very quiet.	Continues quiet.	Continues very quiet.	Very quiet but steady.	Continues quiet but steady.	Very quiet but steady.	Quiet but prices generally steady.	Very quiet with a weak tendency in prices.	Quiet with easier tendency in prices.	Very quiet prices weaker.	Continues quiet with prices weaker.	Continues very quiet tendency in prices in week.
Rs. a. p. / 6 12 0 / 7 12 0 / 0 0 0 to 1 4 0 / 0 0 0 to 1 4 0 / 0 14 0 to 1 0 0 / 0 14 0 to 1 0 0 / 0 14 0 to 1 0

| | | |

QUOTATIONS	Week ending 9th July 1929.	Week ending 16th July 1929.	Week ending 23rd July 1929.	Week ending 30th July 1929.	Week ending 6th August 1929.	Week ending 13th August 1929.	Week ending 20th August 1929.	Week ending 27th August 1929.	Week ending 3rd August 1929.	Week ending 10th August 1929.	Week ending 17th August 1929.	Week ending 24th August 1929.	Week ending 31st August 1929.	Week ending 7th September 1929.	Week ending 14th September 1929.	Week ending 21st September 1929.
EXCHANGE.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.
On England Bank Bills... Telegraphic Transfer	Rs. 1 2/32.	Rs. 1 2/32.	Rs. 1 2/32.	Rs. 1 2/32.	Rs. 1 2/32.	Rs. 1 2/32.	Rs. 1 2/32.	Rs. 1 2/32.	Rs. 1 2/32.	Rs. 1 2/32.	Rs. 1 2/32.	Rs. 1 2/32.	Rs. 1 2/32.	Rs. 1 2/32.	Rs. 1 2/32.	Rs. 1 2/32.
Sight	Rs. 1 1/16.	Rs. 1 1/16.	Rs. 1 1/16.	Rs. 1 1/16.	Rs. 1 1/16.	Rs. 1 1/16.	Rs. 1 1/16.	Rs. 1 1/16.	Rs. 1 1/16.	Rs. 1 1/16.	Rs. 1 1/16.	Rs. 1 1/16.	Rs. 1 1/16.	Rs. 1 1/16.	Rs. 1 1/16.	Rs. 1 1/16.
2 months' ,,	Rs. 1 1/8-16.	Rs. 1 1/8-16.	Rs. 1 1/32.	Rs. 1 1/32.	Rs. 1 1/32.	Rs. 1 1/32.	Rs. 1 1/32.	Rs. 1 1/32.	Rs. 1 1/32.	Rs. 1 1/32.	Rs. 1 1/32.	Rs. 1 1/32.	Rs. 1 1/32.	Rs. 1 1/32.	Rs. 1 1/32.	Rs. 1 1/32.
4 ,, ,,	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----
6 ,, ,,	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----
First Class Credits ... 2 months' sight	Rs. 1 63/64.	Rs. 1 63/64.	Rs. 1 63/64.	Rs. 1 63/64.	Rs. 1 63/64.	Rs. 1 63/64.	Rs. 1 63/64.	Rs. 1 63/64.	Rs. 1 63/64.	Rs. 1 63/64.	Rs. 1 63/64.	Rs. 1 63/64.	Rs. 1 63/64.	Rs. 1 63/64.	Rs. 1 63/64.	Rs. 1 63/64.
4 ,, ,,	Rs. 1 61/62.	Rs. 1 61/62.	Rs. 1 61/62.	Rs. 1 61/62.	Rs. 1 61/62.	Rs. 1 61/62.	Rs. 1 61/62.	Rs. 1 61/62.	Rs. 1 61/62.	Rs. 1 61/62.	Rs. 1 61/62.	Rs. 1 61/62.	Rs. 1 61/62.	Rs. 1 61/62.	Rs. 1 61/62.	Rs. 1 61/62.
6 ,, ,,	Rs. 1 61/32.	Rs. 1 61/32.	Rs. 1 61/32.	Rs. 1 61/32.	Rs. 1 61/32.	Rs. 1 61/32.	Rs. 1 61/32.	Rs. 1 61/32.	Rs. 1 61/32.	Rs. 1 61/32.	Rs. 1 61/32.	Rs. 1 61/32.	Rs. 1 61/32.	Rs. 1 61/32.	Rs. 1 61/32.	Rs. 1 61/32.
Documents ... 2 months' sight	Rs. 1 61/64.	Rs. 1 61/64.	Rs. 1 61/64.	Rs. 1 61/64.	Rs. 1 61/64.	Rs. 1 61/64.	Rs. 1 61/64.	Rs. 1 61/64.	Rs. 1 61/64.	Rs. 1 61/64.	Rs. 1 61/64.	Rs. 1 61/64.	Rs. 1 61/64.	Rs. 1 61/64.	Rs. 1 61/64.	Rs. 1 61/64.
4 ,, ,,	Rs. 1 61/62.	Rs. 1 61/62.	Rs. 1 61/62.	Rs. 1 61/62.	Rs. 1 61/62.	Rs. 1 61/62.	Rs. 1 61/62.	Rs. 1 61/62.	Rs. 1 61/62.	Rs. 1 61/62.	Rs. 1 61/62.	Rs. 1 61/62.	Rs. 1 61/62.	Rs. 1 61/62.	Rs. 1 61/62.	Rs. 1 61/62.
6 ,, ,,	Rs. 1 61/32.	Rs. 1 61/32.	Rs. 1 61/32.	Rs. 1 61/32.	Rs. 1 61/32.	Rs. 1 61/32.	Rs. 1 61/32.	Rs. 1 61/32.	Rs. 1 61/32.	Rs. 1 61/32.	Rs. 1 61/32.	Rs. 1 61/32.	Rs. 1 61/32.	Rs. 1 61/32.	Rs. 1 61/32.	Rs. 1 61/32.
French Francs, D.D., sight ...	920	920	920	920	920	920	920	920	920	920	920	920	920	920	920	920
3 months' sight	907	907	907	907	907	907	907	907	907	907	907	907	907	907	907	907
On Calcutta Bank Telegraphic Transfer ...	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32
Mercantile Bills, 60 days' sight Japan (per 100 Yens.)	Rs. a. p. 101 15 6	Rs. a. p. 101 15 6	Rs. a. p. 101 15 6	Rs. a. p. 101 15 6	Rs. a. p. 101 15 6	Rs. a. p. 101 15 6	Rs. a. p. 101 15 6	Rs. a. p. 101 15 6	Rs. a. p. 101 15 6	Rs. a. p. 101 15 6	Rs. a. p. 101 15 6	Rs. a. p. 101 15 6	Rs. a. p. 101 15 6	Rs. a. p. 101 15 6	Rs. a. p. 101 15 6	Rs. a. p. 101 15 6
English Bar Gold, 180 touch (per tola) ...	77 7 8	77 7 8	77 7 8	77 6 0	77 6 0	77 6 0	77 6 0	77 6 0	77 6 0	77 6 0	77 6 0	77 6 0	77 6 0	77 6 0	77 7 0	77 7 0
Sovereigns	15 9 8	15 9 8	15 9 8	15 9 0	15 9 0	15 9 0	15 9 0	15 9 0	15 9 0	15 9 0	15 9 0	15 9 0	15 9 0	15 9 0	15 9 0	15 9 0
Bar Silver ... ... Newly...	55 11 0	55 10 0	55 14 0	55 11 0	55 10 0	55 9 0	55 10 0	55 10 0	55 9 0	55 8 0	55 8 0	55 8 0	55 8 0	55 8 0	55 8 0	55 8 0
Forward	55 4 0	55 4 0	55 4 0	55 4 0	55 3 0	55 3 0	55 3 0	55 3 0	55 2 0	55 2 0	55 2 0	55 2 0	55 2 0	55 2 0	55 2 0	55 2 0
RATES OF DISCOUNT.																
Bank Rate of Discount on Private Bills, 60 days' sight	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.
Bank Rate of Interest on Deposit Loans on approved Securities	5 ,,	5 ,,	5 ,,	5 ,,	5 ,,	5 ,,	5 ,,	5 ,,	5 ,,	5 ,,	5 ,,	5 ,,	5 ,,	5 ,,	5 ,,	5 ,,
Rate of Interest in the Open Market on Government Paper	5 ,,	5 ,,	5 ,,	5 ,,	5 ,,	5 ,,	5 ,,	5 ,,	5 ,,	5 ,,	5 ,,	5 ,,	5 ,,	5 ,,	5 ,,	5 ,,
Money Market...	Quiet.	Quiet.	Easy.	Easy.	Easy.	Easy.	Quiet.	Quiet.	Quiet.	Quiet.	Quiet.	Quiet.	Quiet.	Quiet steady.	Quiet.	Quiet.
GOVERNMENT SECURITIES.																
Turnover-sale Paid per cent.	Rs. a. p. 67 12 0	Rs. a. p. ----	Rs. a. p. 67 8 0	Rs. a. p. 67 4 0	Rs. a. p. 67 0 0	Rs. a. p. 66 8 0	Rs. a. p. ----	Rs. a. p. ----	Rs. a. p. ----	Rs. a. p. ----	Rs. a. p. ----	Rs. a. p. ----	Rs. a. p. ----	Rs. a. p. ----	Rs. a. p. ----	Rs. a. p. ----
Rates per cent.	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----
Money of Government Paper entered for London Government Paper ordered from London for Bombay	----	3,000 0 0 ----	----	10,000 0 0 ----	1,00 0 0 ----	10,000 0 0 ----	---- ----	---- ----	---- ----	---- ----	---- ----	---- ----	25,000 0 0 ----	---- ----	---- ----	Quiet ----
	----	----	12,000 0 0	7,000 0 0	----	----	----	----	12,000 0 0	20,000 0 0	----	----	----	25,000 0 0	12,000 0 0	----
IMPORTS.																
Piece-goods Market	Dull, tendency in prices weak	Dull with a weaker tendency in prices	Dull market tendency in prices	Very quiet with a weaker tendency	Cautionary very quiet, tendency in prices in week	Very quiet the tendency in towards weaker prices.	Continues Dull	Very quiet.	Very quiet.	Very quiet.	Very quiet.	Continues very quiet	Continues very quiet	Very quiet.	Very quiet.	Very quiet.
Cotton Yarns—	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Coop Shirtings, 7 lbs. 36 in. 13½ yds. (per piece).	6 10 0.	6 10 0.	6 10 0.	6 10 0.	6 10 0.	6 10 0.	6 10 0.	6 10 0.	6 10 0.	6 10 0.	6 10 0.	6 10 0.	6 10 0.	6 10 0.	6 10 0.	6 10 0.
,, ,, 8½ lbs. 36 in. 13½—28 yds. (,,)	7 11 0.	7 10 0.	7 11 0.	7 12 0.	7 12 0.	7 12 0.	7 12 0.	7 03 0.	7 03 0.	7 03 0.	7 12 0.	7 12 0.	7 12 0.	7 12 0.	7 12 0.	7 12 0.
Water Twist, No. 40's, (per lb.)	1 0 0 to 1 4 0	1 0 0 to 1 4 0	1 0 0 to 1 4 0	1 0 0 to 1 4 0	1 0 0 to 1 4 0	1 0 0 to 1 4 0	1 0 0 to 1 4 0	1 0 0 to 1 4 0	1 0 0 to 1 4 0	1 0 0 to 1 4 0	1 0 0 to 1 4 0	1 0 0 to 1 4 0	1 0 0 to 1 4 0	1 0 0 to 1 4 0	1 0 0 to 1 4 0	1 0 0 to 1 4 0
,, ,, No. 60's, (,,)	0 14 0 to 1 3 0	0 14 0 to 1 3 0	0 14 0 to 1 3 0	0 14 0 to 1 3 0	0 14 0 to 1 3 0	0 14 0 to 1 3 0	0 14 0 to 1 3 0	0 14 0 to 1 3 0	0 14 0 to 1 3 0	0 14 0 to 1 3 0	0 14 0 to 1 3 0	0 14 0 to 1 3 0	0 14 0 to 1 3 0	0 14 0 to 1 3 0	0 14 0 to 1 3 0	0 14 0 to 1 3 0
Copper Sheathing (in bundles) per cwt. ...	66 0 0	66 0 0	66 0 0	66 0 0	66 0 0	66 0 0	66 0 0	66 0 0	66 0 0	66 0 0	66 0 0	66 0 0	66 0 0	66 0 0	66 0 0	66 0 0
Yellow Metal (,,)	58 0 0	58 0 0	58 0 0	58 0 0	58 0 0	58 0 0	58 0 0	58 0 0	58 0 0	58 0 0	58 0 0	58 0 0	58 0 0	58 0 0	58 0 0	58 0 0
Continental Basic Steel Bars (per candy of 746 lbs.	45 0 0	45 0 0	45 0 0	45 0 0	45 0 0	45 0 0	45 0 0	45 0 0	45 0 0	45 0 0	45 0 0	45 0 0	45 0 0	45 0 0	45 0 0	45 0 0
Continental Nail Rods (,,)	48 0 0	48 0 0	48 0 0	48 0 0	48 0 0	48 0 0	48 0 0	48 0 0	48 0 0	48 0 0	48 0 0	48 0 0	48 0 0	48 0 0	48 0 0	48 0 0
Galvanized Corrugated Sheets (per cwt.) ...	11 10 0	11 10 0	11 10 0	11 10 0	11 10 0	11 7 0	11 7 0	11 7 0	11 7 0	11 7 0	11 7 0	11 7 0	11 7 0	11 7 0	11 7 0	11 7 0
Ordinary Crystals, Best (per cwt. ex Godown)	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----
Sugar Mauritius, Ordinary Grains, 15 to 2 (per cwt. ex Godown)	12 15 0 to 13 7 0	12 8 0 to 13 2 0	12 4 0 to 12 8 0	12 8 0 to 12 12 0	12 8 0 to 12 12 0	12 8 0 to 13 0 0	12 8 0 to 13 0 0	12 8 0 to 13 0 0	12 8 0 to 13 0 0	12 8 0 to 13 0 0	12 8 0 to 13 0 0	12 8 0 to 13 0 0	12 8 0 to 13 0 0	12 8 0 to 13 0 0	12 8 0 to 13 0 0	12 8 0 to 13 0 0
,, ,, ,, ...	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----
China, Best, Soft, White (per cwt. ex Godown)	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----
Java, White Granulated, T. M. O. quality (per cwt. ex Godown) ...	13 2 0	13 4 0	13 0 0	13 2 0	13 2 0	13 2 0	13 2 0	13 0 0	13 0 0	13 0 0	13 0 0	13 0 0	13 0 0	13 0 0	13 0 0	13 0 0
Japan (per cwt. ex Godown)	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----
COAL.																
Indian Coal, F.O.B.—	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bengal Coal—																
Dedarghar ... ... (per ton)	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
1st Class Jharia ... ... (,,)	4 10 0	4 10 0	4 10 0	4 10 0	4 10 0	4 10 0	4 10 0	4 10 0	4 10 0	4 10 0	4 10 0	4 10 0	4 10 0	4 10 0	4 10 0	4 10 0
2nd Class Jharia ... ... (,,)	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0
Central Provinces Coal	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----
Foreign Coal, C.I.F.—	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Best Welsh all large ... ... (per ton)	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----
,, Welsh 2/3 large 1/3 small ... (,,)	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----
,, Natal (Africon) ... ... (,,)	1 6 6.	1 6 6	1 6 6	1 6 6	1 6 6	1 6 6	1 6 6	1 6 6	1 6 6	1 6 6	1 6 6	1 6 6	1 6 6	1 6 6	1 6 6	1 6 6
EXPORTS.																
Cotton Exports—																
(Fully pressed, per candy of 784 lbs.)																
Dhollerah Mart	Steady.	Quiet.	Steady.	Steady.	Firm	Weak.	Weak.	Weak.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.
M.G. Bengals (Railway terms) ... ... F.O.B.	Rs. 211-0-0 July 1929.	Rs. 210-0-0 July 1929.	Rs. 210-0-0 July 1929.	Rs. 210-0-0 Dec. Jan. 1930.	Rs. 210-0-0 Dec. Jan. 1930.	Rs. 210-0-0 Dec. Jan. 1930.	Rs. 210-0-0 Dec. Jan. 1930.	Rs. 210-0-0 Dec. Jan. 1930.	Rs. 210-0-0 Dec. Jan. 1930.	Rs. 210-0-0 Dec. Jan. 1930.	Rs. 210-0-0 Dec. Jan. 1930.	Rs. 210-0-0 Dec. Jan. 1930.	Rs. 210-0-0 Dec. Jan. 1930.	Rs. 210-0-0 Dec. Jan. 1930.	Rs. 210-0-0 Dec. Jan. 1930.	Rs. 210-0-0 Dec. Jan. 1930.
,, ,, ,, ... F.O.B.	Rs. 207-0-0 Dec. Jan. 1930.	Rs. 210-0-0 Dec. Jan. 1930.	Rs. 210-0-0 Dec. Jan. 1930.	----	----	----	----	----	----	----	----	----	----	----	----	----

Week ending 29th November 1929.	Week ending 30th September 1929.	Week ending 4th October 1929.	Week ending 11th October 1929.	Week ending 18th October 1929.	Week ending 25th October 1929.	Week ending 1st November 1929.	Week ending 8th November 1929.	Week ending 15th November 1929.	Week ending 22nd November 1929.	Week ending 29th November 1929.	Week ending 6th December 1929.	Week ending 13th December 1929.	Week ending 20th December 1929.	Week ending 27th December 1929.
Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.
4 per cent.	4 per cent.	4 per cent.	4 per cent.	4 per cent.	4 per cent.	4 per cent.	4 per cent.	4 per cent.	4 per cent.	4 per cent.	4 per cent.	4 per cent.	4 per cent.	4 per cent.
Quiet steady.	Quiet steady.	Steady.	Steady.	Steady.	Quiet.	Quiet.	Quiet.	Quiet.	Quiet.	Steady.	Steady.	Steady.	Steady.	Steady.
Continue very quiet and steady.	Continue quiet, but steady.	Continue quiet.	Continue quiet.	Very quiet.	Quiet.	Quiet.	Very quiet.	Quiet.	Quiet.	Quiet.	Quiet.	Quiet.	Very quiet.	Very quiet.
Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.
Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Weak.	Steady.	Steady.	Steady.	Quiet but steady.	Steady.	Weak.	Quiet.	Quiet and steady.

| | | |



LIBRARY
OF THE
BOMBAY
BRANCH
OF THE
ROYAL ASIATIC SOCIETY.

00133607

Digitized with financial assistance from
Government of Maharashtra
on 01 February, 2020